

Knoxville - Knox County Community Action Committee

Annual Financial Report

For the Fiscal Year Ended
June 30, 2016

Knoxville-Knox County Community Action Committee

CAC

Annual Financial Report

The Promise of Community Action

**Community Action changes people's lives,
embodies the spirit of hope,
improves communities,
and makes America a better place to live.
We care about the entire community, and
we are dedicated to helping people
help themselves and each other.**

“CAC: Helping People. Changing Lives.”

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

Audited Financial Statements

For the Year Ended June 30, 2016

TABLE OF CONTENTS

		<u>Page Number</u>
INTRODUCTORY SECTION	Letter of Transmittal	i
	Board of Directors	ii
	Organizational Chart	iii
FINANCIAL SECTION	Independent Auditor's Report on Basic Financial Statements, Required	
	Supplementary Information and Other Information	1-3
	Management's Discussion and Analysis	4-9
	Basic Financial Statements:	
	Government-wide Financial Statements:	
	Statement of Net Position	10
	Statement of Activities	11
	Fund Financial Statements:	
	Balance Sheet - Governmental Funds	12
	Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	13
	Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	14
	Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
	Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Conduct and Administration Fund	16
	Statement of Fiduciary Net Position - Fiduciary Fund	17
	Notes to the Financial Statements	18-30
OTHER INFORMATION SECTION	Schedule of Expenditures of State and Federal Awards	31-36
SUPPLEMENTAL SECTION	Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Consortium Fund	37
	Statement of Changes in Assets and Liabilities - Fiduciary Fund	38
	Conduct and Administration Fund:	
	Schedule of Revenue - Budget and Actual	39-54
	Schedule of Expenditures - Budget and Actual	55-90
	Consortium Fund:	
	Schedule of Revenue - Budget and Actual	91
	Schedule of Expenditures - Budget and Actual	92-98
INTERNAL CONTROL AND COMPLIANCE SECTION	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with Government Auditing Standards	99-100
	Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance with Uniform Guidance	101-102
	Schedule of Findings and Questioned Costs	103-104

INTRODUCTORY SECTION

March 30, 2017

The Honorable Board of County Commissioners and
Board of Directors of the Knoxville-Knox County
Community Action Committee
Knox County, Tennessee

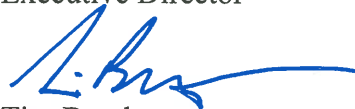
The accompanying financial statements of the Knoxville-Knox County Community Action Committee (CAC) for the year ended June 30, 2016, are hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentations, including all disclosures, rests with CAC. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of CAC. All disclosures necessary to enable the reader to gain an understanding of CAC's activities have been included. These financial statements have been audited by Pershing Yoakley & Associates.

CAC financial statements reflecting the financial position and results of operations from funding received from the State Department of Human Services, the Department of Health and Human Services, the Department of Housing and Urban Development, the Department of Labor and others were audited according to the guidelines of *Government Auditing Standards* issued by Comptroller General of the United States and the Single Audit Act of 1984, as amended.

Respectfully submitted,



Barbara Kelly
Executive Director



Tim Burchett
Mayor, Knox County
Community Action Committee Treasurer

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Board of Directors – June 2016

Virginia S. Anagnost, Chairperson
AHEPA

Mayor Tim Burchett, Treasurer
Chris Caldwell, Alternate

Rep. Joe Armstrong
John Wesley Donaldson, Alternate

Councilman Daniel Brown
Knoxville City Council

Dr. Martha Buchanan
Knox County Health Department
Dempsey Andes, Alternate

Gerald Green, Executive Director
Metropolitan Planning Commission
Doug Burton, Alternate

Judge John Rosson
Knoxville Bar Association

Buz Johnson
At-Large

Judy Poulson
League of Women Voters

Mary Farmer
South Resident Advisory Board

Lula Williams
East Resident Advisory Board

Derek Tate
East Resident Advisory Board

Rebecca Parr.
Head Start Policy Council

Jaleesa Warner
Head Start

Mayor Madeline Rogero.
Avice Reid, Alternate

Thomas Strickland, Vice Chairperson
At-Large

Polly Doka, Secretary
West Resident Advisory Board

Commissioner Charles Busler
Knox County Commission

Buzz Thomas, Interim Superintendent
Knox County Schools
Dr. Clifford Davis, Alternate

Art Cate, Executive Director
KCDC
Ashley Ogle, Alternate

Rev. John Bluth Gill
Knoxville Ministerial Association

Kathy Mays
Knoxville- Oak Ridge Central Labor Council

Dr. Sandra Twardosz
Early Child Development Expert

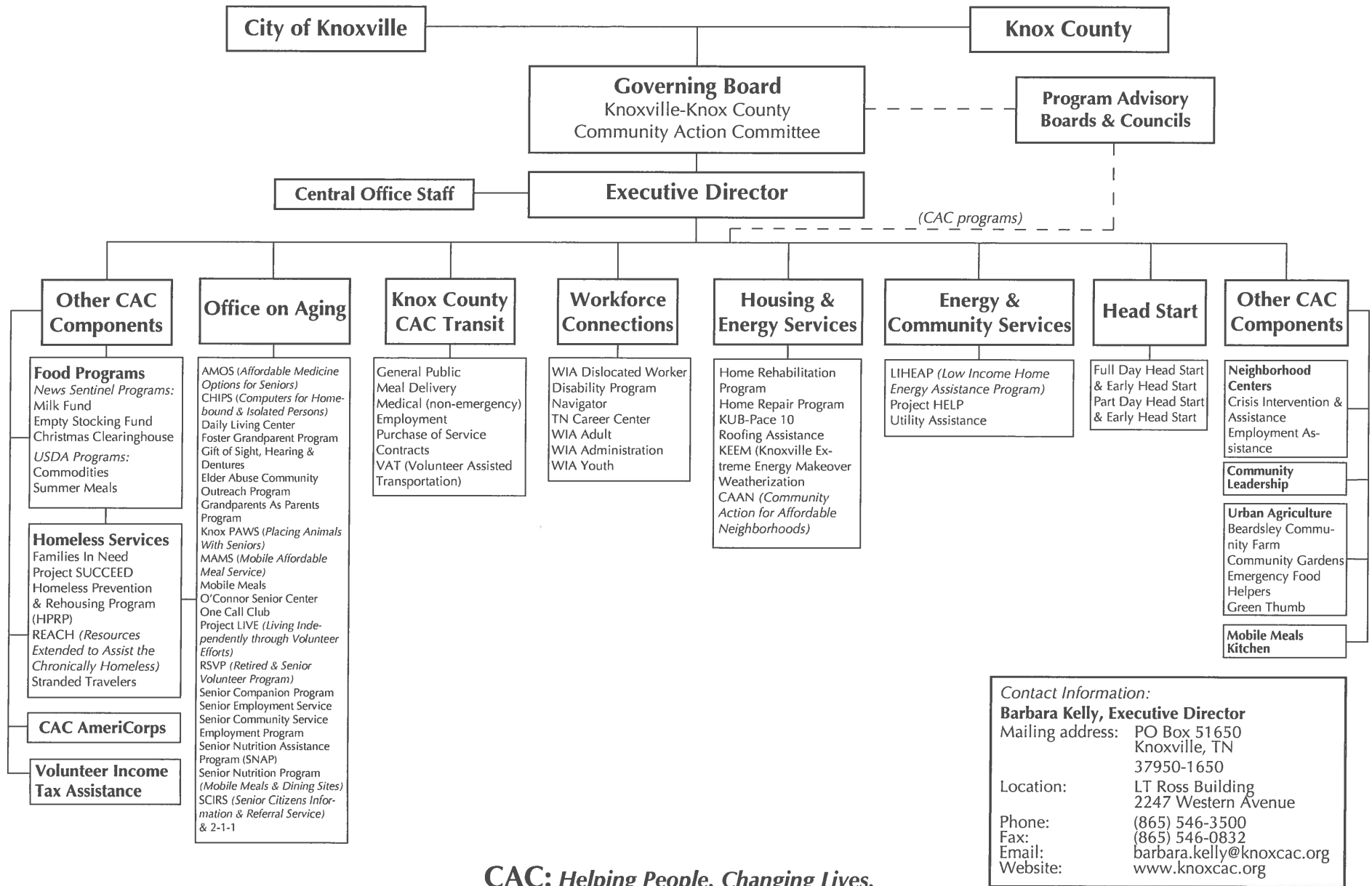
Martha Olson
South Resident Advisory Board

Terrell Patrick
East Resident Advisory Board

Steve Ritter
West Resident Advisory Board

Charles Wright
West Resident Advisory Board

Knoxville-Knox County Community Action Committee Organizational Chart



CAC: Helping People. Changing Lives.

FINANCIAL SECTION



PERSHING YOAKLEY & ASSOCIATES, P.C.
One Cherokee Mills, 2220 Sutherland Avenue
Knoxville, TN 37919
p: (865) 673-0844 | f: (865) 673-0173
www.pyapc.com

INDEPENDENT AUDITOR'S REPORT ON BASIC FINANCIAL
STATEMENTS, REQUIRED SUPPLEMENTARY INFORMATION
AND OTHER INFORMATION

To the Board of Directors
Knoxville-Knox County Community Action Committee
Knox County, Tennessee

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Knoxville-Knox County Community Action Committee (the Committee), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Committee's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness

of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Committee, as of June 30, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information: Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 - 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information: Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Committee's basic financial statements. The introductory and supplemental sections and the Schedule of Expenditures of State and Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The information included in the supplemental section as listed in the table of contents and the Schedule of Expenditures of State and Federal Awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental

section and the Schedule of Expenditures of State and Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2017, on our consideration of the Committee's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Committee's internal control over financial reporting and compliance.

Pauling Yodanis : Associates, P.C.

Knoxville, Tennessee
March 30, 2017

Knoxville-Knox County Community Action Committee (CAC)

2247 Western Avenue at the L.T. Ross Building
Mailing address: P.O. Box 51650
Knoxville, TN 37950-1650
Phone: (865) 546-3500 Fax: (865) 546-0832

Management's Discussion and Analysis

This section of the Knoxville-Knox County Community Action Committee's (CAC) annual audited financial statement is a narrative discussion and analysis by management of the financial activities of CAC for the fiscal year ended June 30, 2016. The section is part of the presentation of financial information as required by the Governmental Accounting Standards Board (GASB). It has been prepared by management to be read in conjunction with the financial statements and footnotes that follow the section. Comparative information with fiscal year 2015 is presented below.

Financial Summary	<u>15/16</u>	<u>14/15</u>
CAC total assets	\$12,766,786	\$11,147,745
Total assets include the following:		
Cash and Cash Equivalents	661,877	578,902
Short-term investments	503,420	324,180
Capital assets (net of accumulated depreciation)	2,618,338	2,436,132
Accounts receivable	8,767,893	7,590,142
Prepaid expenses	215,258	218,389
CAC's total liabilities	\$10,398,166	\$9,233,746
Liabilities payable/current	9,437,144	8,173,543
Liabilities payable/due in more than one year	961,022	1,060,203
CAC assets exceed liabilities by (net position)	\$2,368,620	\$1,913,999
Net position includes the following:		
Net investment in capital assets	1,726,338	1,412,132
Restricted for other purposes	626,167	485,752
Unrestricted	16,115	16,115
CAC has an ending governmental fund balance of	\$847,304	\$670,070
CAC's total revenues are	\$43,368,360	\$35,090,861
Total revenues include the following:		
In-kind contributions	2,678,957	2,401,410
Federal and State governments	24,965,444	24,814,602
Other governments and Citizens Groups	3,046,202	2,671,360
Other local revenue	12,537,343	5,172,278
Interest earned	2,501	1,858
Other Financing Sources	137,913	29,353
CAC's total expenses amounted to	\$42,913,739	\$35,317,959
Total expenses include the following:		
Administrative	1,443,231	1,351,712
Salaries and Benefits	16,555,648	14,634,952
Supplies	4,413,519	2,168,659
Rent and Occupancy	402,328	464,322
Travel	206,015	180,685
Other	20,170,385	16,230,337
Capital Outlays, Net of Depreciation changes	(182,206)	385,309
Principal Reduction	(132,000)	(127,000)
Compensated Absences, reported as Long Term	36,819	28,983
The change in net position is	\$454,621	\$(227,098)

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to CAC's basic financial statements. CAC's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The *government-wide financial statements* provide readers with a broad overview of CAC's finances.

The *statement of net position* presents information on all of CAC's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of CAC is improving or deteriorating.

The *statement of activities* presents information showing how CAC's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. CAC uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of CAC can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

CAC maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the Conduct and Administration (C&A) Fund and Consortium Fund, of which the C&A Fund is considered to be a major fund.

CAC adopts an annual appropriated budget for its funds. A budgetary comparison schedule has been provided for these Funds in the report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are **not** reflected in the government-wide financial statement because the resources of those funds are *not* available to support CAC's own programs.

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

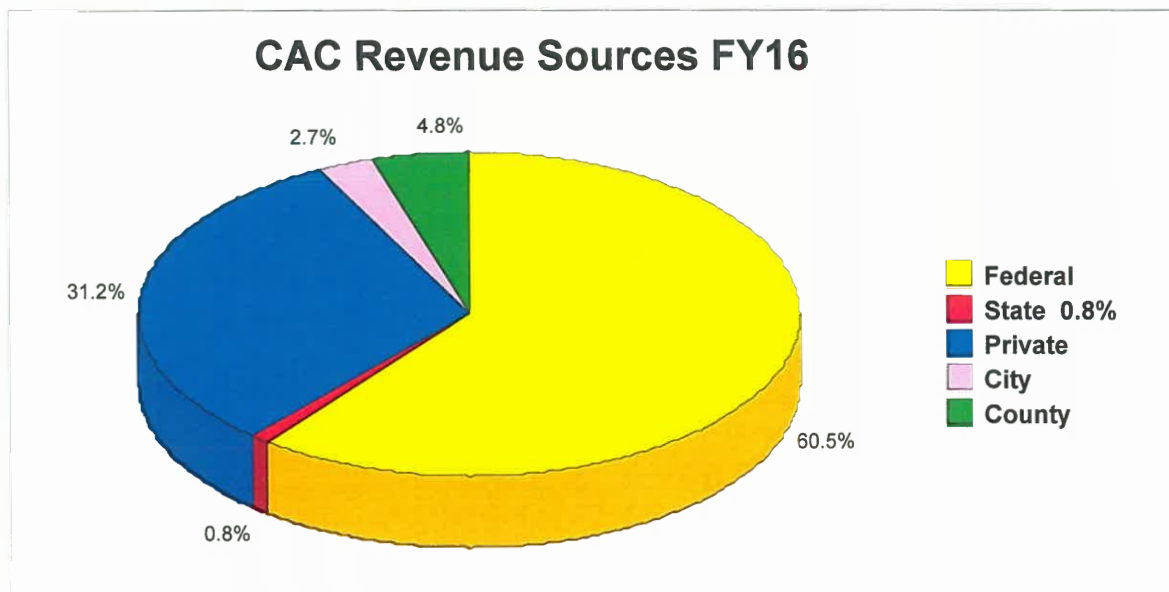
Analysis of Financial Position

The Total Net Position of CAC at the end of the fiscal year was \$2,368,620. Of this amount \$1,726,338 were invested in capital assets net of related debt, and \$626,167 were restricted for other purposes. The change in net position is \$454,621 and is due in large part to increases in funding and fixed assets. The governmental fund balance increased by \$177,234. Short-term investments earned interest in the amount of \$2,501 which will be applied to designated projects. These funds will be used to cover future expenditures in the appropriate Office on Aging Programs. Invested funds are transferred to and expended through the C&A Fund as required by the individual projects.

The differences between the original budget and the final budget in both the C&A Fund and the Consortium Fund were normal for CAC operations and resulted in a \$2,201,022 increase in appropriations. Included in the increases were grant awards accepted during fiscal year 2016, most notably the Head Start and Low Income Home Energy Assistance Program contracts, appropriations of carryover balances and appropriations for close-out of fiscal year 2016.

Many of the grants and programs that are administered by CAC require matching funds as a condition of receiving the grant. In some instances these requirements can be met through the in-kind contributions of volunteer time and the value of donated goods and services. In other cases, a cash match is required. Funds from local government (Knox County and the City of Knoxville) and contributions from private sources are essential in meeting the cash requirements for matching funds. In-kind contributions amounted to \$2,678,957 during fiscal year 2016.

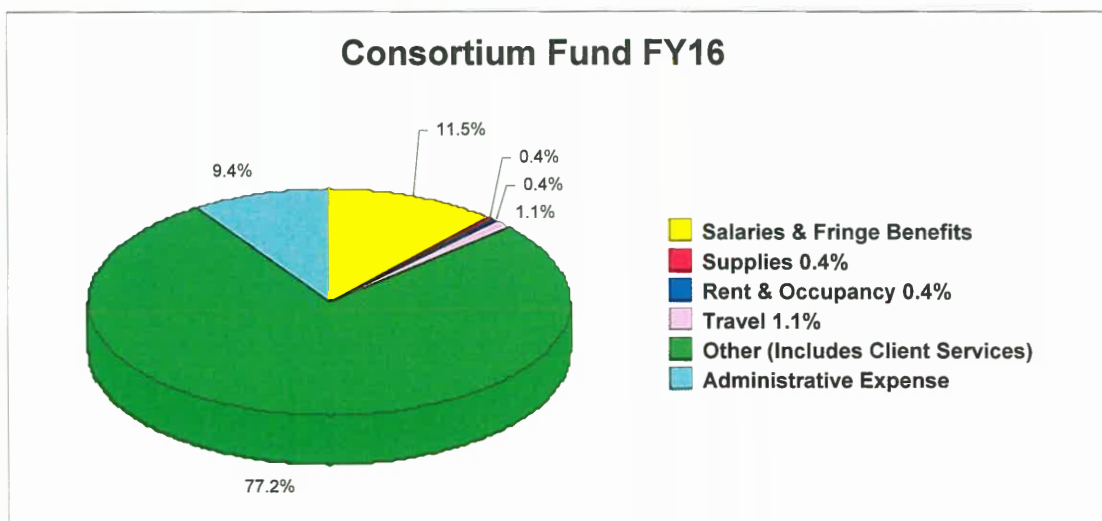
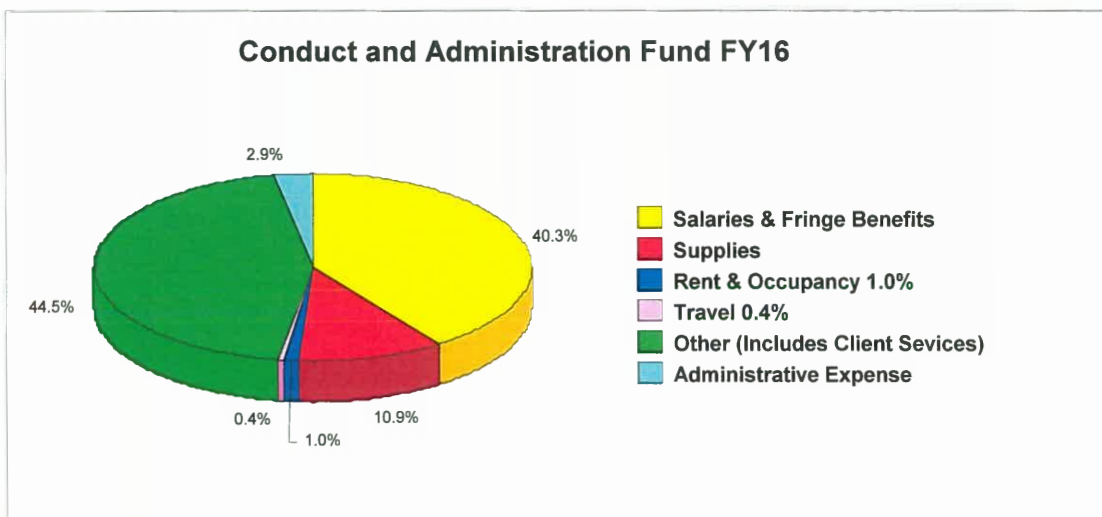
The following is a graphic illustration of revenues by source, excluding in-kind contributions, invested funds and interest income, that were used to fund CAC's activities for the year ended June 30, 2016. Of CAC's total revenue, 60.5% is attributed to Federal sources.



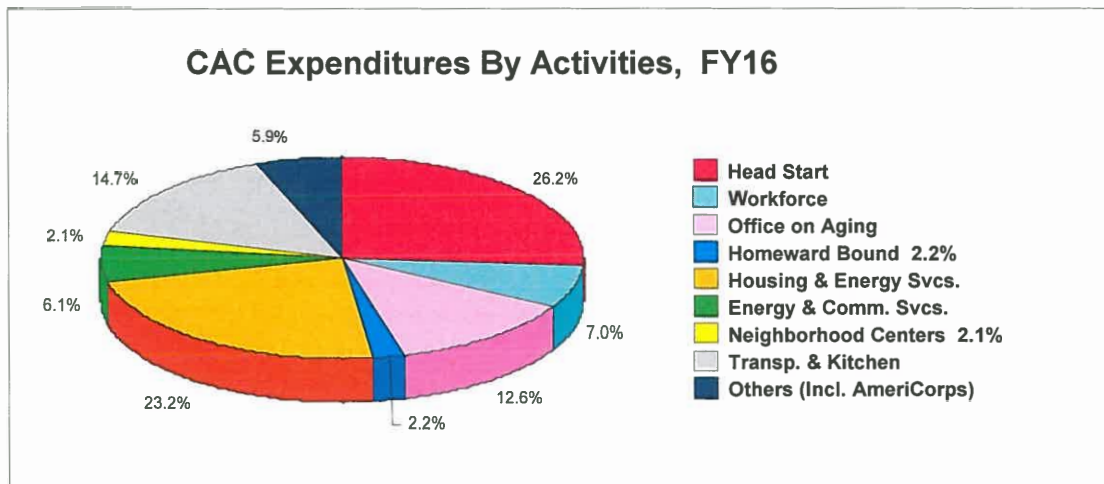
Operating expenses shown by budget classification and by activity

In the C&A Fund “Other” was the largest category of expense for the fiscal year at 44.5%. “Salaries and Fringe Benefits” was second at 40.3%. The Consortium Fund’s largest expense was “Other” at 77.2%, and the second largest category was “Salaries and Fringe Benefits” at 11.5%. In large part the “Other” categories are composed of expenses related to client services including meals, food, medical, dental, and optical services, mortgage or rent payments, utility or other home heating/cooling payments, tuition and other training expenses, stipends, wages and other payments made directly to or on behalf of clients. This category also includes smaller amounts for items such as printing, communications, audit, and insurance for some programs and allocated salaries and fringe benefits for pooled accounts in the Consortium Fund. For fiscal year 2016, administration, supplies, rent/occupancy, and travel represent 15.2% of the C&A expenses. Administrative expense, supplies, rent/occupancy and travel comprise 11.3% of the Consortium Fund expenses for the same period.

Operating Expenses by Budget Classification



Operating Expenses by Activities



At 26.2% of the total operating expenses, Head Start is still the largest activity for the fiscal year. Housing and Energy Services is the second largest activity at 23.2% of total operating expenses, with Transportation and Kitchen third at 14.7% and Office on Aging fourth at 12.6%. Workforce Connections, Energy and Community Services, Neighborhood Centers, AmeriCorps and Homeward Bound are other significant components of CAC. Percentages for these activities range from 7.0% to 2.1% of total operating expenses.

Other Factors

The Knoxville Extreme Energy Makeover (KEEM) was funded by TVA as of June 15, 2015 to provide energy upgrades for 1,200 homes in Knoxville. KEEM, a \$15 million program operating through September 30, 2017, represents a significant increase in funding for weatherization activities. The KEEM Team is led by CAC in partnership with the City of Knoxville, Knoxville Utilities Board (KUB), and the Alliance to Save Energy. Additionally in November 2014, KUB adopted the Round-It-Up program which provided a sustainable source of funding for weatherization activities in the KUB service area.

The Federal government (FY 2017) is currently funded through a continuing resolution (CR) through April 28, 2017. The proposed FY 2018 budget includes possible elimination and funding reductions for a variety of programs operated by CAC. We will monitor closely both the FY 2017 and 2018 budgets for circumstances that may affect CAC funding and/or operations.

A settlement has been reached with the insurance company and the Federal Emergency Management Agency (FEMA) regarding the Mobile Meals Kitchen facility that was damaged by a storm in 2011. Negotiations continue with governmental officials regarding reimbursement for the cost of repairs to the facility and expenses related to the relocation to temporary quarters.

Request for Information

This financial report is designed to provide a general overview for all those with an interest in CAC's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be sent to the address previously provided.

Acknowledgements

CAC acknowledges with gratitude the many individuals and organizations who have contributed to the accomplishments of CAC and to this report in particular. The leadership and support of those individuals who serve on the CAC Board of Directors and on the advisory boards and councils that comprise the CAC network is sincerely appreciated. The support and trust placed in CAC by Knox County and the City of Knoxville is gratefully acknowledged. A special word of thanks is extended to the dedicated professionals at the Knox County Department of Finance for all they do to support the financial operations of CAC. The staff of CAC is recognized for their caring commitment to excellence. The gifts of time and resources given by each and every volunteer is appreciated and highly regarded. The support of our public and private funders is gratefully acknowledged. And lastly, we acknowledge the people served by CAC programs at all levels for allowing us to be a part of their lives.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**STATEMENT OF NET POSITION**June 30, 2016

	TOTAL GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and Cash Equivalents	\$ 661,877
Short-term Investments	503,420
Accounts Receivable	8,767,893
Prepaid Expenses	215,258
Capital Assets, Net of Accumulated Depreciation	2,618,338
TOTAL ASSETS	\$ 12,766,786
LIABILITIES	
Accounts Payable and Accrued Liabilities	\$ 2,148,292
Unearned Revenue	383,335
Advances from Other Governments	2,465,000
Other Cash Advances	4,022,243
Compensated Absences Payable:	
Less than One Year	282,274
More than One Year	205,022
Long-term Debt:	
Due in Less than One Year	136,000
Due in More than One Year	756,000
TOTAL LIABILITIES	\$ 10,398,166
NET POSITION	
Net Investment in Capital Assets	\$ 1,726,338
Restricted for:	
Other Purposes	626,167
Unrestricted	16,115
TOTAL NET POSITION	\$ 2,368,620

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2016

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE	GOVERNMENTAL ACTIVITIES
		OPERATING GRANTS AND CONTRIBUTIONS	
Governmental Activities:			
Program	\$ 41,436,102	\$ 43,227,946	\$ 1,791,844
Administrative	1,443,231	-	(1,443,231)
Interest Expense	34,406	-	(34,406)
Total Primary Government	<u>\$ 42,913,739</u>	<u>\$ 43,227,946</u>	<u>314,207</u>
General Revenue:			
Other Financing Sources			137,913
Interest Income			<u>2,501</u>
Change in Net Position			454,621
Net Position, July 1, 2015			<u>1,913,999</u>
Net Position, June 30, 2016			<u>\$ 2,368,620</u>

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2016

	GENERAL	SPECIAL REVENUE	
	CONDUCT AND ADMINISTRATION FUND	CONSORTIUM FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS			
Cash and Cash Equivalents	\$ 661,877	\$ -	\$ 661,877
Short-term Investments	503,420	-	503,420
Accounts Receivable	7,401,577	1,366,316	8,767,893
Due From Other Funds	878,792	9,368	888,160
Prepaid Expenses	213,176	2,082	215,258
TOTAL ASSETS	\$ 9,658,842	\$ 1,377,766	\$ 11,036,608
LIABILITIES & FUND BALANCES			
Liabilities:			
Accounts Payable & Accrued Liabilities	\$ 1,825,626	\$ 322,666	\$ 2,148,292
Due To Other Funds	9,368	878,792	888,160
Unearned Revenue	240,691	142,644	383,335
Advances from Other Governments	2,465,000	-	2,465,000
Other Cash Advances	4,022,243	-	4,022,243
Compensated Absences Payable	248,610	33,664	282,274
TOTAL CURRENT LIABILITIES	8,811,538	1,377,766	10,189,304
Fund Balances:			
Nonspendable	213,176	-	213,176
Restricted	618,013	-	618,013
Assigned	16,115	-	16,115
TOTAL FUND BALANCES	847,304	-	847,304
TOTAL LIABILITIES & FUND BALANCES	\$ 9,658,842	\$ 1,377,766	\$ 11,036,608

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION**

June 30, 2016

Amounts reported for governmental activities in the statement of net position are different because:

Ending Fund Balance - Governmental Funds	\$ 847,304
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	2,618,338
Long-term liabilities, consisting of a note payable, and compensated absences are not due and payable in the current period and therefore are not reported in the funds.	
Note Payable	(892,000)
Compensated Absences	<u>(205,022)</u>
Net Position of Governmental Activities	<u>\$ 2,368,620</u>

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For The Year Ended June 30, 2016**

	GENERAL	SPECIAL REVENUE	
	CONDUCT AND ADMINISTRATION FUND	CONSORTIUM FUND	TOTAL GOVERNMENTAL FUNDS
Revenues			
In-Kind Contributions	\$ 2,678,957	\$ -	\$ 2,678,957
Other Local Revenues	12,463,626	73,717	12,537,343
State & Federal Governments	22,102,314	2,863,130	24,965,444
Other Governments and Citizen Groups	3,046,202	-	3,046,202
Interest Earned	2,501	-	2,501
Other Financing Sources	137,913	-	137,913
Total Revenues	40,431,513	2,936,847	43,368,360
Expenditures			
Current Program Expenses:			
Salaries and Benefits	16,216,772	338,876	16,555,648
Supplies	4,402,070	11,449	4,413,519
Rent and Occupancy	392,052	10,276	402,328
Travel	172,810	33,205	206,015
Other	16,984,562	2,268,295	19,252,857
Current Administrative Expenses	1,168,485	274,746	1,443,231
Capital Outlays	785,528	-	785,528
Debt Service	132,000	-	132,000
Total Expenditures	40,254,279	2,936,847	43,191,126
Excess of Revenues Over Expenditures	177,234	-	177,234
Fund Balances, July 1, 2015	670,070	-	670,070
Fund Balances, June 30, 2016	\$ 847,304	\$ -	\$ 847,304

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2016

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances - Governmental Funds	\$ 177,234
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which net outlays for capital assets \$68,088 exceeded net depreciation (\$114,118) in the current period.	182,206
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is reflected as an expenditure in the governmental funds, whereas the payment reduces long-term liabilities in the statement of net position. Debt principal reductions in the current fiscal year were (\$132,000).	132,000
Expenses reported in the statement of activities include amounts related to the increase in the compensated absences liability balance expected to be paid in more than one year totaling (\$36,819).	<u>(36,819)</u>
Change in Net Position of Governmental Activities	<u>\$ 454,621</u>

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL POSITIVE (NEGATIVE)
Revenues				
In-Kind Contributions	\$ 3,774,007	\$ 3,852,237	\$ 2,678,957	\$ (1,173,280)
Other Local Revenues	21,508,816	23,596,454	12,463,626	(11,132,828)
State & Federal Governments	29,515,936	29,381,063	22,102,314	(7,278,749)
Other Governments and Citizen Groups	4,519,190	4,717,932	3,046,202	(1,671,730)
Interest Earned	-	-	2,501	2,501
Other Financing Sources	-	-	137,913	137,913
Total Revenues	59,317,949	61,547,686	40,431,513	(21,116,173)
Expenditures				
Program Expenses:				
Salaries and Benefits	20,484,707	21,842,552	16,216,772	5,625,780
Supplies	7,361,441	7,587,434	4,402,070	3,185,364
Rent and Occupancy	409,565	428,534	392,052	36,482
Travel	283,938	290,382	172,810	117,572
Other (includes Capital Outlays and Debt Service)	28,588,377	29,269,645	17,902,090	11,367,555
Administrative Expenses	2,189,921	2,129,139	1,168,485	960,654
Total Expenditures	59,317,949	61,547,686	40,254,279	21,293,407
Excess of Revenues Over Expenditures	-	-	177,234	177,234
Fund Balances, July 1, 2015	-	-	670,070	-
Fund Balances, June 30, 2016	\$ -	\$ -	\$ 847,304	\$ 177,234

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF FIDUCIARY NET POSTION
FIDUCIARY FUND

June 30, 2016

	<u>AGENCY FUND</u>
Cash and Cash Equivalents	<u>\$ 83,130</u>
TOTAL ASSETS	<u><u>\$ 83,130</u></u>
Accounts Payable and Accrued Liabilities	<u>\$ 83,130</u>
TOTAL LIABILITIES	<u><u>\$ 83,130</u></u>

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Knoxville-Knox County Community Action Committee (CAC) is a public agency operating federal, state and locally funded programs that serve poor and disadvantaged people in Knox County, Tennessee (the County). Created in 1964 by Knox County and the City of Knoxville pursuant to the Federal Economic Opportunity Act of 1964, CAC is governed by a 30-member Board of Directors. In accordance with the Community Services Block Grant Act as amended in 1998 and as provided in the by-laws, the CAC Board consists of 30 members composed of the following three (3) groups: Ten (10) members of the CAC Board shall be incumbents in various designated public offices. At least one-third of the board members must be chosen in accordance with democratic selection procedures as representatives of low-income individuals and families in the area served. The balance of the Board members shall be representatives of private groups and interests in the community including individuals representing labor, business, professional, religious, civic, minorities, or other major private groups or interests in the community.

B. Government-wide and Fund Financial Statements

The accompanying financial statements of CAC have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB).

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of CAC. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include federal, state and local grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Separate financial statements are provided for both the governmental funds and the fiduciary fund. The fiduciary fund is excluded from the government-wide financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and employ the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they are “measurable and available”. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. CAC considers revenues available if collected within one year after the fiscal year end. Expenditures are recorded when the related fund liability is incurred. On expenditure driven grants, revenues are recognized when the qualifying expenditures have been incurred and all other grant requirements have been met.

Fund Accounting: The accounts of CAC are organized, operated and presented on the fund basis of accounting. Funds are independent fiscal and accounting entities with self-balancing sets of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

CAC has the following fund types:

Governmental Funds: Within the category of Governmental Funds, CAC operates two Funds. The *Conduct and Administration Fund* is CAC’s General Fund, and only major fund, and it accounts for all financial resources of CAC except those that are required to be accounted for in another fund. The *Consortium Fund* is a Special Revenue Fund and it accounts for revenue sources that are legally restricted to expenditure for specific purposes.

Fiduciary Funds: Within the category of Fiduciary Funds, CAC operates an *Agency Fund*. The *Payroll Agency Fund* is custodial in nature and does not present results of operations. Agency funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. This fund accounts for assets related to payroll transactions that CAC holds for others in an agency capacity.

D. Assets, Liabilities and Equity

Deposits and Investments

CAC’s cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. State statutes and local ordinances authorize CAC to invest in certificates of deposit, the State and Local Government Investment Pool, U.S. Treasury obligations, U.S. agency issues, corporate bonds, equity funds, short-term bond funds, and guaranteed investment contracts.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (Continued)

Deposits and Investments (Continued)

CAC's investments are carried at fair market value. Short-term investments, however, are reported at cost, which approximates market value. Securities traded on a national exchange are valued at the last reported sales price.

Tennessee State Law requires financial institutions to secure deposits by pledging governmental securities as collateral. The market value of pledged securities must equal 105 percent of the average daily balance of CAC's deposits.

Receivables, Payables, Unearned Revenue and Other Cash Advances

Receivables primarily consist of routine revenues receivable from federal, state and local governments and are considered fully collectible; therefore, an allowance for uncollectible accounts is not necessary. Payables primarily include payments and accruals to vendors. Outstanding balances between funds are reported as "due to/from other funds."

Unearned revenue represents federal and state cash advances that have been received from grants and contracts for which expenditures have not been made as of June 30, 2016.

Other cash advances represents non-federal and non-state cash advances that have been received from local governments, community organizations and individuals for which expenditures have not been made as of June 30, 2016.

Prepaid Assets

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid assets.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. CAC defines capital assets as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend asset lives are not capitalized.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (Continued)

Capital Assets (Continued)

All reported capital assets are depreciated. Improvements are depreciated over the estimated remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	45
Temporary Buildings	25
Building Improvements	20
Recreation Equipment	20
Kitchen Equipment	10
Vehicles	5

Compensated Absences

It is the policy of CAC to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since CAC does not have a policy to pay any such amounts upon separation from employment. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for amounts CAC expects to liquidate with expendable financial resources is reported in the governmental funds.

Advances from Other Governments

On June 2, 2006 the Commission of Knox County initially approved Resolution R-06-6-807 appropriating \$2,500,000 dollars as an advance for the operations of CAC. On March 23, 2009 the Commission of Knox County approved Resolution R-09-3-804 appropriating a total of \$6,000,000 to fund CAC operations. The advances are required to be repaid to the Trustee of Knox County with grant monies and other funding received by CAC. Payments totaling \$3,500,000 were made during fiscal year 2011. There were no payments made in fiscal years 2012 and 2013. A payment of \$35,000 was made in fiscal year 2014. There were no payments made in fiscal years 2015 and 2016.

Long-Term Debt

CAC records long-term debt in the government-wide financial statements.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (Continued)

Fund Equity

In the governmental fund financial statements, fund balance is reported in classifications that comprise a hierarchy based primarily on the extent to which CAC is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. The classifications are as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are (a) not in spendable form, or (b) legally or contractually required to be maintained intact (e.g., endowments.) Fund balance not in spendable form includes items not expected to be converted to cash (e.g., inventories, prepaid items, long-term receivables.)

Restricted fund balance includes amounts that are restricted for specific purposes. These amounts result from constraints placed on the use of resources (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of CAC's highest level of decision-making authority, which for CAC is the Board of Directors. CAC does not have any committed fund balance as of June 30, 2016.

Assigned fund balance consists of amounts constrained by CAC's intent to be used for specific purposes, but are neither restricted nor committed. Assignments may be made upon the authority of the Executive Director.

Unassigned fund balance is the residual balance in the Conduct and Administration Fund (i.e., fund balance that is not nonspendable, and is not restricted, committed, or assigned). CAC does not have any unassigned fund balance as of June 30, 2016.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted amounts are expended first, and then unrestricted funds are used. Generally, when expenditures are incurred utilizing unrestricted funds, unassigned amounts are expended first, then assigned amounts, then committed amounts.

Net position in government-wide fund financial statements are classified as net investment in capital assets, restricted, and unrestricted. Restricted net position represents constraints on resources that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Additional Information

Non-Monetary Transactions

Under the terms of some grants, CAC is required to furnish a certain amount of program support. Support, which has been donated to the program, is recorded at the estimated fair value of the goods and services donated.

Accounting Transactions

The Knox County Department of Finance has been authorized to be the accounting and record-keeping agency for CAC.

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from the estimates.

Accounting Pronouncements

CAC adopted GASB Statement No. 72, *Fair Value Measurement and Application*, required for fiscal periods beginning after June 15, 2015, in fiscal 2016. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. As all of CAC's short-term investments are comprised exclusively of certificates of deposit, the expanded disclosures required by this Statement are not applicable to CAC.

CAC adopted GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, in fiscal 2016. This Statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68 for pension plans and pensions that are within their respective scopes.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Additional Information (Continued)

Accounting Pronouncements (Continued)

CAC adopted GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, required for fiscal periods beginning after June 15, 2015, in fiscal 2016. The Statement identifies, in the context of the current governmental financial reporting environment, the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

CAC adopted GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, required for fiscal periods beginning after June 15, 2015, in fiscal 2016. This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. The Statement established measurement criteria for investments held by pools and pool participants, and establishes additional note disclosure requirements regarding limitations or restrictions on participant withdrawals.

F. Subsequent Events

CAC evaluated all events or transactions that occurred after June 30, 2016 through the date the financial statements were available to be issued. During this period, management did not note any material recognizable subsequent events that required recognition or disclosure in the June 30, 2016 financial statements, other than as discussed in Note IV.C.

NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The revenues and expenditures are accounted for by a formal integrated budgetary accounting system in accordance with various legal requirements that govern the operations. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The resources of such funds are appropriated based on resolutions adopted by CAC's Board of Directors, which authorize CAC to make expenditures.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

The budgets reflected in the accompanying Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Conduct and Administration Fund and the Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Consortium Fund are the original or carryover respective grant budgets for the year ended June 30, 2016, as amended by CAC's Board of Directors. Appropriations lapse at year-end. Increases in appropriations must be approved by CAC's Board of Directors. The legal level of budgetary control exercised by CAC's Board of Directors is at the grant program level.

Encumbrance accounting is used to account for a portion of an appropriation for purchase orders, contracts and other commitments. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances outstanding at year-end are included in the balances of assigned, committed, or restricted fund balance based on the purposes for which the resources that will be used to liquidate the encumbrances have been classified. Encumbrances do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. Outstanding encumbrances are re-appropriated in the subsequent year. There were no outstanding encumbrances at June 30, 2016.

NOTE III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Cash and Cash Equivalents

The majority of CAC's cash and cash equivalents are pooled and maintained by the Trustee of Knox County. Deposits at June 30, 2016 were covered by the bank collateral pool, which is administered by the Treasurer of the State of Tennessee (the State). Banks participating in the pool report the aggregate balance of their public fund accounts to the State. Collateral to secure these deposits must equal between 90 and 115 percent of the average daily balance of public deposits held and must be pledged to the State Treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in aggregate rather than against each individual account. The members of the pool may be required to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered entirely insured or collateralized.

Other cash and cash equivalent accounts and short-term investments maintained by CAC are entirely insured by the Federal Deposit Insurance Corporation or collateralized with securities held by CAC or by its agents in CAC's name.

Short-term investments as of June 30, 2016 consist exclusively of certificates of deposit maturing within one year. CAC's investments are short-term in nature and the risk due to rate fluctuations is considered minimal.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

B. Capital Assets

Activity in CAC's capital assets for the fiscal year ended June 30, 2016 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets being depreciated:				
Buildings	\$ 3,446,503	\$ -	\$ -	\$ 3,446,503
Vehicles and Equipment	7,912,912	785,528	717,440	7,981,000
Total Capital Assets being depreciated	11,359,415	785,528	717,440	11,427,503
Less Accumulated Depreciation for:				
Buildings	1,762,234	84,738	-	1,846,972
Vehicles and Equipment	7,161,049	518,584	717,440	6,962,193
Total Accumulated Depreciation	8,923,283	603,322	717,440	8,809,165
Governmental Activities Capital Assets, net	\$ 2,436,132	\$ 182,206	\$ -	\$ 2,618,338

C. Long-Term Liabilities

Long-term Debt

On August 26, 2002, the Commission of Knox County approved Resolution R-02-8-803 appropriating \$2,300,000 for the construction of a Mobile Meals Kitchen for CAC. On February 25, 2003, Knox County issued debt with a fixed interest rate of 3.36% that included funds for the construction of this project. The construction of the kitchen was administered by the Public Building Authority (PBA) of the County of Knox and the City of Knoxville, Tennessee under provisions of an operating contract respecting construction and improvements of CAC property. The project was completed and the kitchen began operations in September 2003. Under terms of an agreement between CAC and the County, CAC has agreed to reimburse the County by repaying the annual amounts of the County's related debt service requirements, and reimbursing the County through annual principal and monthly interest payments.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

C. Long-Term Liabilities (Continued)

Annual debt requirements to maturity for principal and interest payable to the County are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2017	\$ 136,000	\$ 29,971	\$ 165,971
2018	141,000	25,402	166,402
2019	146,000	20,664	166,664
2020	151,000	15,758	166,758
2121	156,000	10,685	166,685
2022	162,000	5,443	167,443
Total	\$ 892,000	\$ 107,923	\$ 999,923

Changes in Long-term Liabilities

The following represents the changes in long-term liabilities for CAC for the year ended June 30, 2016:

	Balance July 1	Increases	Deductions	Balance June 30	Current Portion
Long-term Debt	\$ 1,024,000	\$ -	\$ 132,000	\$ 892,000	\$ 136,000
Compensated Absences Payable	428,848	68,310	9,862	487,296	282,274
Total	\$ 1,452,848	\$ 68,310	\$ 141,862	\$ 1,379,296	\$ 418,274

D. Operating Leases

CAC leases facilities under operating lease agreements. Expenditures relating to these operating leases are classified as rent and occupancy and other in the governmental funds statement of revenues, expenditures and changes in fund balances. Granting authorities providing funding for certain CAC programs require occupancy related expenditures to be classified as other. Future minimum lease payments under non-cancelable operating leases with initial or remaining lease terms in excess of one year as of June 30, 2016 are as follows:

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

D. Operating Leases (Continued)

Year Ending June 30,	Operating Leases
2017	\$ 365,378
2018	365,378
2019	365,378
2020	338,378
2021	338,378
2022 - 2026	1,241,091
2027 - 2029	<u>420,895</u>
Total future minimum lease payments	<u><u>\$ 3,434,876</u></u>

E. Fund Equity

The amount reported on the balance sheet identified as fund balance in the Conduct and Administration Fund is comprised of the following:

Assigned for Equipment	\$ 16,115
Nonspendable	213,176
Restricted for Other Purposes	<u>618,013</u>
Total Fund Balance	<u><u>\$ 847,304</u></u>

Nonspendable fund balance relates to prepaid expenditures for fiscal year 2017. The fund balance for restricted for other purposes relates primarily to cash and cash equivalents and other assets related to CAC's program activities in the Conduct and Administration fund which are separate from Federal and State supported activities and with limits on their use that are externally imposed.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

F. Interfund Receivables, Payables and Transfers

Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. Transfers are used to (1) move receipts allocated to CAC's salaries and benefits to be disbursed through the Payroll Agency Fund, and (2) use revenues collected in the general fund to finance programs accounted for in other funds in accordance with budgetary authorizations. The composition of CAC's interfund receivables and payables as of June 30, 2016, is as follows:

Due to/from Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Consortium	<u>\$ 878,792</u>
Consortium	General	<u>\$ 9,368</u>

NOTE IV. OTHER INFORMATION

A. Contingencies

CAC has been named a party defendant for certain claims and suits. While the ultimate outcome of these claims is not presently determinable, it is management's opinion that the claims will have no material adverse effect on the financial position of CAC.

B. Risk Financing

CAC is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by CAC's commercial insurance purchased from independent third parties. There have not been any significant reductions in insurance coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in the past three years.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE IV. OTHER INFORMATION (Continued)

C. Mobile Meals Kitchen Damage

In June 2011 a storm damaged CAC's Mobile Meals Kitchen facility. During 2012, CAC operated the Kitchen from another location. The facility was repaired during fiscal 2013 and operations resumed in the regular facility as of November 2012. Repairs to the kitchen facility were completed by the PBA and funding for the repairs totaling \$790,406 was provided by Knox County. As of June 30, 2016, CAC was still in discussions with the Federal Emergency Management Agency (FEMA) related to the final amount of reimbursement for the repair costs. Subsequently, in January of 2017, a settlement was reached with FEMA. Negotiations are currently in process with governmental officials regarding reimbursement for the cost of repairs to the facility and expenses related to the relocation to temporary quarters.

D. Continued Funding

Anticipated reductions in Federal domestic spending will potentially have an impact on CAC funding and services. The ultimate impact of any reductions cannot currently be determined.

NOTE V. EMPLOYEE RETIREMENT PLAN

CAC provides retirement benefits for its employees through a profit sharing plan under Section 401 (a) of the Internal Revenue Code, which is administered by Fidelity Investments. Plan benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate after they complete one calendar year of service, which includes 1,000 hours. Plan provisions and contribution requirements are established and may be amended by CAC's Board of Directors. CAC contributed on behalf of each participant six percent of the regular compensation paid or accrued once the employee reached active status. Voluntary contributions by participants are not permitted by the plan. CAC's contributions for each participant (and investment earnings allocated to each participant's account) are vested based on a vesting schedule, as stated in the plan, with a participant being fully vested after completing three years of eligible service. Forfeitures to the plan are used to reduce the employer's contributions or to provide additional contributions to plan participants. At June 30, 2016, there were 404 plan members. During the year, employer contributions amounted to \$586,435. CAC employees did not contribute to the retirement plan.

**OTHER
INFORMATION
SECTION**

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
FEDERAL FINANCIAL ASSISTANCE			
U.S. Department of Agriculture:			
Passed through Tennessee Department of Human Services:			
USDA Headstart, 9/15	10.558	N/A	\$67,364
USDA Headstart, 9/16	10.558	N/A	\$438,628
USDA Summer Food, 9/15	10.559	N/A	\$211,696
USDA Summer Food, 9/16	10.559	N/A	\$368,171
USDA Daily Living Center, 6/16	10.558	N/A	\$13,975
USDA After School Snack Prg., 9/15	10.558	03-47-30036-00-0	\$13,068
USDA After School Snack Prg., 9/16	10.558	03-47-30036-00-0	\$47,990
Passed through Tennessee Department of Labor:			
SNAP Program, FY16	10.561	LW03F161QSNAP16	\$8,967
Passed through Tennessee Department of Agriculture:			
Commodities Distribution, 9/15	10.568	45909	\$8,979
Commodities Distribution, 9/16	10.568	32501	\$56,787
Total Department of Agriculture			<u>\$1,235,625</u>
U. S. Department of Housing & Urban Development Direct Program:			
Reach Program, 1/16	14.267	TN0042L4J021407	\$61,551
Reach Program, 1/17	14.267	TN0042L4J021508	\$46,861
HUD-Project Succeed, 1/16	14.267	TN0227L4J021401	\$81,731
HUD-Project Succeed, 1/17	14.267	TN0227L4J021502	\$66,170
Families In Need, 2/16	14.267	TN0228L4J021401	\$64,267
Families In Need, 2/17	14.267	TN0228L4J021502	\$30,954
Passed through the City of Knoxville, Tennessee:			
City Minor Home Repair and Rehab, 6/16	14.218	C-15-0307	\$649,938
*City LEAD Hazard Control Program, 6/16	14.900	C-14-0112	\$791,327
Emergency Services Grant 12/15	14.231	C-15-0162	\$169,028
Emergency Services Grant 6/16	14.231	C-16-0058	\$53,539
Passed through Knox County, Tennessee:			
County Rehab, 6/16	14.218	N/A	\$418,750
Passed through the City of Morristown, Tennessee:			
Morristown Project 6/16	14.218	N/A	\$62,297
Total Department of Housing & Urban Development			<u>\$2,496,413</u>

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ended June 30, 2016

U.S. Department of Justice:		Pass-Through	
Passed through the City of Knoxville, Tennessee:			
Elder Abuse Community Outreach, 9/17	16.528	C-16-0302	\$14,607
Total Department of Justice			<u>\$14,607</u>
U. S. Department of Labor:			
Passed through Tennessee Department of Labor:			
WIOA Cluster			
WIOA Adult, FY'15-2	17.258	LW03F151ADULT15	\$464,290
WIOA Adult, FY'16	17.258	LW03P151ADULT16	\$65,425
WIOA Adult, FY'16-2	17.258	LW03F161ADULT16	\$430,401
WIOA Youth, FY'15	17.259	LW03P141YOUTH15	\$388,067
WIOA Youth, FY'16	17.259	LW03P151YOUTH16	\$428,942
WIOA Dislocated Worker, FY'16	17.278	LW03P141DSLWK15	\$95,429
WIOA Dislocated Worker, FY'15-2	17.278	LW03F151DSLWK15	\$648,662
WIOA Dislocated Worker, FY'16	17.278	LW03P151DSLWK16	\$36,116
WIOA Dislocated Worker, FY'16-2	17.278	LW03F161DSLWK16	\$59,285
WIOA Incumbent Worker, FY'16	17.278	LW03F151IWRSP15	\$29,494
WIOA Incumbent Worker, FY'16-2	17.278	LW03F161IWSWA16	\$34,990
WIOA Transitional, FY16	17.278	LW03F141TFRSP14	\$60,123
WIOA Rapid Response, FY16	17.278	LW03P141APRSP15	\$50,000
WIOA Youth Experience, FY'15	17.259	LW03P141YUSWA15	\$12,111
WIOA Incentive, FY'15-2	17.259	LW03P131NCSWA14	\$5,444
WIOA Cluster Subtotal			<u>\$2,808,779</u>
WIOA RESEA Contract, FY16	17.225	LW03F151RESEA16	\$6,937
Passed through Senior Service America, Inc.:			
Senior Community Service Employment Program, 6/16	17.235	Project #327	\$354,252
Total Department of Labor			<u>\$3,169,968</u>
Corporation for National & Community Services Direct Programs:			
Foster Grandparent / Senior Companion Cluster:			
Foster Grandparents, 6/16	94.011	13GXSTN001	\$419,152
Senior Companion Program, 6/16	94.016	15SXSTN001	\$307,768
Foster Grandparent / Senior Companion Cluster Subtotal			<u>\$726,920</u>

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ended June 30, 2016

Retired Senior Volunteer, 3/16	94.002	Pass-Through 12SRSTN005	\$43,152
Retired Senior Volunteer, 6/17	94.002	15SRSTN001	\$16,463
AmeriCorps, 12/15	94.006	13FXHTN0020001	\$4,678
AmeriCorps, 12/16	94.006	13ESHTN0010001	\$471,701
Total Corporation for Nat'l & Comm. Svcs.			<u>\$1,262,914</u>
U.S. Department of Interior:			
AmeriCorps, 12/15	15.931	P15AC1578	\$8,505
AmeriCorps, 12/16	15.931	P15AC001578	\$50,700
Total Department of Interior			<u>\$59,205</u>
U.S. Department of Energy:			
Passed through the Tennessee Housing Development Agency:			
Weatherization, 12/16	81.042	WAP-15-07	\$116,190
Passed through Upper East Human Resource Agency:			
Weatherization, 6/17	81.042	WAP-15-07	\$172,249
Total Department of Energy			<u>\$288,439</u>
U. S. Federal Emergency Management Agency:			
Passed through United Way:			
Emergency Food & Shelter Program FY'15	97.024	PHASE 32	\$72,238
Total Federal Emergency Management Agency			<u>\$72,238</u>
U. S. Department of Health & Human Services Direct Programs:			
*Head Start, PA20,22,25 26 ,12/15	93.600	04CH469202	\$4,184,466
*Head Start, PA20,22,25,26 ,12/16	93.600	04CH469203	\$4,365,450
Passed through Tennessee Department of Human Services:			
Community Services Block Grant, 6/16	93.569	Z-16-49109	\$734,306
Daily Living Center, 6/16	93.667	Z-16-49309	\$83,814
Temporary Assistance to Needy Families Cluster:			
Head Start Day Care, 6/16	93.558	N/A	\$94,303
Temporary Assistance to Needy Families Cluster Subtotal			<u>\$94,303</u>
Passed through Tennessee Housing Development Agency:			
Low Income Home Energy Assistance Prog., 9/15	93.568	LIHEAP-15-09	\$170,745
Low Income Home Energy Assistance Prog., 9/16	93.568	LIHEAP-16-09	\$2,194,459

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ended June 30, 2016

Passed through East Tennessee Human Resource Agency:		Pass-Through		
Aging Cluster:				
Office on Aging	IIIB, 6/16	93.044	N/A	\$277,590
Senior Nutrition Title	IIIC-1, 6/16	93.045	N/A	\$212,970
Senior Nutrition Title	IIIC-2, 6/16	93.045	N/A	\$496,217
Senior Nutrition	IIIC-1, Cong. NSIP, 6/16	93.053	N/A	\$30,578
Senior Nutrition	IIIC-2, Home Del, NSIP, 6/16	93.053	N/A	\$87,029
Aging Cluster Subtotal				\$1,104,384
Affordable Medicine	IIIB, AMOS 6/16	93.043	N/A	\$7,500
Affordable Medicine	MIPPA/PPACA, 6/16	93.779	N/A	\$10,000
Grandparents As Parents	IIIE, 6/16	93.052	N/A	\$22,477
Total Department of Health & Human Services				\$12,971,904
U.S. Department of Transportation :				
Passed through Tennessee Department of Transportation:				
Volunteer Assisted Transportation, 6/16	20.507	TN-16-X007-01		\$146,000
Volunteer Assisted Transportation - Capital, 6/16	20.507	TN-95-X075		\$33,427
Transportation - 5307 Funds, 6/16	20.507	TN-90-X369-01		\$200,000
Transportation - 5307 Funds, 6/16	20.507	N/A		\$616,252
Transportation - Capital, 6/16	20.507	TN-95-X044		\$50,597
Transportation - Capital, 6/16	20.507	TN-95-X060		\$202,388
Transportation - Capital, 6/16	20.507	TN-95-X066		\$341,959
Transportation, 6/16	20.507	N/A		\$210,000
Total Department of Transportation				\$1,800,623
TOTAL FEDERAL FINANCIAL ASSISTANCE				\$23,371,936

*Denotes Major Program

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ended June 30, 2016

STATE FINANCIAL ASSISTANCE		Pass-Through
Tennessee Commission on Aging & Disabilities:		
O'Connor Senior Center, 6/16	N/A	\$2,500
Passed through East Tennessee Human Resource Agency:		
State Nutrition Funds Home Delivered, 6/16	N/A	\$40,441
State Meal Waiver, 6/16	N/A	\$75,975
State Meal Options Home Delivered, 6/16	N/A	\$8,627
O'Connor Senior Center, 6/15	N/A	\$69,976
Senior Companion Program, Options, 6/16	N/A	\$5,311
Senior Companion Program Caregiver, 6/16	N/A	\$4,948
Tennessee Department of Human Services:		
Governor's Direct, 6/16	N/A	\$22,050
Head Start Day Care, 6/16	N/A	\$40,802
Tennessee Department of Transportation:		
Volunteer Assisted Transportation, 6/16	N/A	\$73,000
TOTAL STATE FINANCIAL ASSISTANCE		\$343,630

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Value On Hand July 1, 2015	Commodities Received	Commodities Disbursed	Other Increases (Decreases)	Value On Hand June 30, 2016
VALUE OF GOODS							
<i>Tennessee Department of Agriculture:</i>							
USDA Commodity Supplemental Feeding:							
Commodities Distribution, 9/16	10.565	32501	\$158,890	\$96,952	\$64,204	(\$54,534)	\$137,104
TOTAL TENNESSEE DEPARTMENT OF AGRICULTURE			\$158,890	\$96,952	\$64,204	(\$54,534)	\$137,104

NOTE A

This schedule of expenditures of state and federal awards includes the state and federal grant activity of Knoxville-Knox County Community Action Committee (the Committee) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

NOTE B

The Committee has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

SUPPLEMENTAL SECTION

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

CONSORTIUM FUND

For The Year Ended June 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL POSITIVE (NEGATIVE)
Revenues				
State & Federal Governments	\$ 5,418,373	\$ 5,393,141	\$ 2,863,130	\$ (2,530,011)
Other Local Revenues	77,200	73,717	73,717	-
Total Revenues	5,495,573	5,466,858	2,936,847	(2,530,011)
Expenditures				
Program Expenses:				
Salaries and Benefits	697,913	870,272	338,876	531,396
Supplies	27,195	25,224	11,449	13,775
Rent and Occupancy	29,475	29,475	10,276	19,199
Travel	45,306	50,312	33,205	17,107
Other	4,202,960	4,014,777	2,268,295	1,746,482
Administrative Expenses	492,724	476,798	274,746	202,052
Total Expenditures	5,495,573	5,466,858	2,936,847	2,530,011
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balances, July 1, 2015	-	-	-	-
Fund Balances, June 30, 2016	\$ -	\$ -	\$ -	\$ -

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FIDUCIARY FUND

June 30, 2016

	Balance				Balance
	July 1, 2015	Additions	Deductions		June 30, 2016
ASSETS					
Cash and Cash Equivalents	\$ 93,726	\$ 4,238,324	\$ (4,248,920)	\$	83,130
LIABILITIES					
Accounts Payable and Accrued Liabilities	\$ 93,726	\$ 4,238,324	\$ (4,248,920)	\$	83,130

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Program Shared Cost, FY16:</i>			
Aging Shared Support Cost:			
City of Knoxville	\$ 150,000	\$ 135,155	\$ (14,845)
Knox County	180,000	146,772	(33,228)
Total Aging Shared Support Cost	330,000	281,927	(48,073)
Aging Shared - Director:			
City of Knoxville	62,100	62,100	-
Knox County	63,183	63,182	(1)
Total Aging Shared Director Cost	125,283	125,282	(1)
<i>Total Aging Program Shared Cost, FY16</i>	<i>455,283</i>	<i>407,209</i>	<i>(48,074)</i>
<i>Head Start Adjustment Non-Federal, FY16:</i>			
City of Knoxville	19,395	19,395	-
Knox County	29,499	29,499	-
Unearned Revenue	-	(48,894)	(48,894)
Total Head Start Adjustment Non-Federal, FY16	48,894	-	(48,894)
<i>AmeriCorps, FY15:</i>			
CNCS - Corp on Nat & Comm Serv	15,662	4,678	(10,984)
Dept Int - National Park Service	8,506	8,506	-
City of Knoxville	10,402	10,402	-
Community Contributions	24,031	24,031	-
Sale of Vehicles	4,824	-	(4,824)
Total AmeriCorps, FY15	63,425	47,617	(15,808)
<i>AmeriCorps, FY16:</i>			
CNCS - Corp on Nat & Comm Serv	493,964	471,701	(22,263)
Dept Int - National Park Service	50,700	50,700	-
City of Knoxville	11,576	11,576	-
City of Knoxville - AmeriCorps	40,000	32,739	(7,261)
Other City Governments	24,000	24,000	-
Knox County	14,503	14,503	-
Knox County - AmeriCorps	64,000	62,491	(1,509)
AmeriCorps - CAC Departments	8,000	8,000	-
Foundations/Private Grants/Organizations/Businesses	93,600	54,276	(39,324)
University of Tennessee	40,000	32,000	(8,000)
Insurance Recovery	1,400	1,384	(16)
Total AmeriCorps, FY16	841,743	763,370	(78,373)
<i>CAAN Program, FY16:</i>			
CAAN - Developers Fee	41,912	41,912	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Special Projects, FY16:</i>			
Local Cash:			
City of Knoxville	1,900	-	(1,900)
Knox County	2,000	971	(1,029)
Community Contributions	1,100	1,055	(45)
Total Local Cash	5,000	2,026	(2,974)
Grey Muzzle Organization:			
Miscellaneous Private Fnd	11,500	2,018	(9,482)
Gift of Sight and Hearing:			
Community Contributions	48,700	1,205	(47,495)
Eyeglasses - Client Contributions	4,300	-	(4,300)
Hearing Aids - Client Contributions	4,000	-	(4,000)
Dentures	1,500	300	(1,200)
Lion's Club	1,000	-	(1,000)
Miscellaneous Private Fnd	11,000	-	(11,000)
Total Gift of Sight and Hearing	70,500	1,505	(68,995)
Knox Paws:			
Community Contributions	16,000	-	(16,000)
Akima Club	1,000	-	(1,000)
Total Knox Paws	17,000	-	(17,000)
Banfield Charitable Trust:			
Banfield Charitable Trust	4,250	3,318	(932)
Project Snap:			
Community Contributions	12,900	3,489	(9,411)
Nat Council on Aging (NCOA)	25,000	24,267	(733)
Total Project Snap	37,900	27,756	(10,144)
Aging - A Family Affair:			
Community Contributions	2,500	500	(2,000)
Registrations	26,000	13,367	(12,633)
Registration - CAC	1,000	975	(25)
Total Aging - A Family Affair	29,500	14,842	(14,658)
Trinity Phillips Lifeline:			
Community Contributions	9,000	8,144	(856)
Trinity Foundation	42,000	586	(41,414)
Total Trinity Phillips Lifeline	51,000	8,730	(42,270)
Publications:			
Knox County	3,000	-	(3,000)
Community Contributions	1,116	-	(1,116)
Directory - Sponsors	33,000	32,556	(444)
Newsletter - Sponsors	3,800	3,750	(50)
CAC Interdept Sales	1,300	1,233	(67)
Total Publications	42,216	37,539	(4,677)
Total Aging Special Projects, FY16	268,866	97,734	(171,132)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Beardsley Farm, FY16:			
Program:			
City of Knoxville	32,615	32,615	-
Knox County	22,534	22,280	(254)
Community Contributions	30,347	30,347	-
CAC Interdept Sales	25	-	(25)
Siddiqi Charitable Foundation	50,000	50,000	-
Thompson Charitable Foundation	25,000	25,000	-
East Tennessee Foundation	5,000	5,000	-
Produce and Honey Sales	885	884	(1)
<i>Total Beardsley Farm, FY16</i>	<u>166,406</u>	<u>166,126</u>	<u>(280)</u>
Crisis Intervention - Client Specific Program, FY16:			
Community Contributions	56,250	6,007	(50,243)
City Minor Home Repair, FY16:			
City Minor Home Repair:			
HUD CDBG - City of Knoxville	650,000	649,937	(63)
Knox County	10,000	10,000	-
Unearned Revenue	11,897	11,897	-
<i>Total City Minor Home Repair, FY16</i>	<u>671,897</u>	<u>671,834</u>	<u>(63)</u>
Commodities Program, FY15:			
USDA - TN Department of Agriculture	8,980	8,979	(1)
City of Knoxville	12,615	5,612	(7,003)
Knox County	13,578	5,664	(7,914)
<i>Total Commodities Program, FY15</i>	<u>35,173</u>	<u>20,255</u>	<u>(14,918)</u>
Commodities Program, FY16:			
USDA - TN Department of Agriculture	72,000	56,787	(15,213)
City of Knoxville	12,479	95	(12,384)
Knox County	10,469	-	(10,469)
<i>Total Commodities Program, FY16</i>	<u>94,948</u>	<u>56,882</u>	<u>(38,066)</u>
County Rehab & Minor Home Repair Program, FY16:			
HUD CDBG - Knox County	425,000	418,750	(6,250)
Knox County	10,000	10,000	-
Unearned Revenue	19,100	19,100	-
<i>Total County Minor Home Repair Program, FY16</i>	<u>454,100</u>	<u>447,850</u>	<u>(6,250)</u>
Crisis Intervention, FY16:			
City of Knoxville	9,584	225	(9,359)
Knox County	4,953	-	(4,953)
Community Contributions	2,300	1,215	(1,085)
ESF - Clearinghouse	10	-	(10)
KICMA	3,275	850	(2,425)
Laurel Church of Christ	1,200	310	(890)
Ladies of Charity	15,600	10,800	(4,800)
Lake Hills Presbyterian Church	3,030	1,707	(1,323)
<i>Total Crisis Intervention, FY16</i>	<u>39,952</u>	<u>15,107</u>	<u>(24,845)</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Community Services Block Grant, FY16:</i>			
DHHS - TN Department of Human Services	734,453	734,307	(146)
City of Knoxville	117,898	60,921	(56,977)
Knox County	114,904	50,000	(64,904)
<i>Total Community Services Block Grant, FY16</i>	<u>967,255</u>	<u>845,228</u>	<u>(122,027)</u>
<i>Computer Technology Program, FY16:</i>			
City of Knoxville	13,250	13,250	-
Knox County	17,340	8,916	(8,424)
Computer Technology Services	32,000	21,825	(10,175)
<i>Total Computer Technology Program, FY16</i>	<u>62,590</u>	<u>43,991</u>	<u>(18,599)</u>
<i>Dental Services, FY16:</i>			
City of Knoxville	15,114	4,689	(10,425)
Knox County	7,745	-	(7,745)
Client Fees	50	-	(50)
<i>Total Dental Services, FY16</i>	<u>22,909</u>	<u>4,689</u>	<u>(18,220)</u>
<i>East Tennessee Foundation, Contract Services, FY16:</i>			
East Tennessee Foundation	100,000	100,000	-
Unearned Revenue	513	-	(513)
<i>Total East Tennessee Foundation, Contract Services, FY16</i>	<u>100,513</u>	<u>100,000</u>	<u>(513)</u>
<i>East Tennessee Foundation, Contract Services, FY17:</i>			
East Tennessee Foundation	150,000	39,298	(110,702)
<i>Energy & Housing Special Project, FY16:</i>			
City of Knoxville	4,850	4,850	-
Knox County	117,113	80,282	(36,831)
Insurance Recovery	350	349	(1)
<i>Total Energy & Housing Special Project, FY16</i>	<u>122,313</u>	<u>85,481</u>	<u>(36,832)</u>
<i>East Neighborhood Center Tutoring Program, FY16:</i>			
Community Contributions	1,000	427	(573)
<i>Elder Abuse Community Outreach, FY16:</i>			
City of Knoxville	122,736	14,607	(108,129)
Knox County	5,583	916	(4,667)
<i>Total Elder Abuse Community Outreach, FY16</i>	<u>128,319</u>	<u>15,523</u>	<u>(112,796)</u>
<i>Emergency Solutions Grant, FY16:</i>			
HUD Emergency Services	169,089	169,028	(61)
In-Kind Revenue	178,811	178,811	-
<i>Total Emergency Solutions Grant, FY16</i>	<u>347,900</u>	<u>347,839</u>	<u>(61)</u>
<i>Emergency Services, FY16:</i>			
HUD Emergency Services	60,000	53,539	(6,461)
In-Kind Revenue	60,000	53,539	(6,461)
<i>Total Emergency Services, FY16</i>	<u>120,000</u>	<u>107,078</u>	<u>(12,922)</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Emergency Food and Shelter Program, FY15:</i>			
FEMA - United Way	1,967	1,967	-
<i>Foster Grandparent Program, FY16:</i>			
Corporation on National & Community Service	419,152	419,152	-
City of Knoxville	3,371	-	(3,371)
Knox County	21,084	20,895	(189)
Community Contributions	2,495	2,495	-
Recognition - CAC	500	350	(150)
In-Kind Revenue	40,000	37,875	(2,125)
<i>Total Foster Grandparent Program, FY16</i>	486,602	480,767	(5,835)
<i>Families in Need, FY16:</i>			
U.S. Department of Housing and Urban Development	64,690	64,690	-
City of Knoxville	7,500	-	(7,500)
Knox County	15,000	6,931	(8,069)
In-Kind Revenue	10,000	9,915	(85)
<i>Total Families in Need, FY16</i>	97,190	81,536	(15,654)
<i>Families in Need, FY17:</i>			
U.S. Department of Housing and Urban Development	90,636	30,954	(59,682)
City of Knoxville	8,860	1,264	(7,596)
Knox County	15,545	2,000	(13,545)
<i>Total Families in Need, FY17</i>	115,041	34,218	(80,823)
<i>Five Points Up, FY16:</i>			
City of Knoxville	811	189	(622)
Community Contributions	100	100	-
<i>Total Five Points Up, FY16</i>	911	289	(622)
<i>General Assistance, FY16:</i>			
Knox County	93,543	67,462	(26,081)
Knox County - General Assistance	220,800	154,489	(66,311)
Sale of Pilot Gas Cards	2,730	2,730	-
Unearned Revenue	162,285	-	(162,285)
<i>Total General Assistance, FY16</i>	479,358	224,681	(254,677)
<i>GCDF Training Program, FY14:</i>			
Training Fees	1,031	-	(1,031)
<i>GCDF Training Program, FY16:</i>			
Training Fees	59,200	6,475	(52,725)
<i>General Assistance - EFSP (FEMA), FY15:</i>			
FEMA - United Way	70,271	70,271	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Grandparents as Parents, FY16:			
National Family Caregiver Support:			
DHHS - ETHRA	25,000	22,477	(2,523)
Knox County	10,000	-	(10,000)
Community Contributions	227	-	(227)
Miscellaneous Private Fnd	5,000	3,975	(1,025)
In-Kind Revenue	7,300	7,252	(48)
<i>Total Grandparents as Parents, FY16</i>	<u>47,527</u>	<u>33,704</u>	<u>(13,823)</u>
Governor's Direct Allocation, FY16:			
Tennessee Governor's Grant	22,050	22,050	-
Homeward Bound, FY16:			
City of Knoxville	4,281	1,158	(3,123)
Knox County	7,000	7,000	-
Community Contributions	649	250	(399)
<i>Total Homeward Bound, FY16</i>	<u>11,930</u>	<u>8,408</u>	<u>(3,522)</u>
Head Start/Daycare, FY16:			
Program:			
DHHS - TN Department of Human Services	295,000	135,105	(159,895)
Client Fees	30,000	25,540	(4,460)
<i>Total Head Start/Daycare, FY16</i>	<u>325,000</u>	<u>160,645</u>	<u>(164,355)</u>
Homeward Bound - Hotel Program, FY16:			
Community Contributions	6,556	6,256	(300)
HUD Project Succeed, FY16:			
U.S. Department of Housing and Urban Development	81,731	81,731	-
City of Knoxville	10,607	10,607	-
Knox County	12,484	12,484	-
<i>Total HUD Project Succeed, FY16</i>	<u>104,822</u>	<u>104,822</u>	<u>-</u>
HUD Project Succeed, FY17:			
U.S. Department of Housing and Urban Development	140,514	66,170	(74,344)
City of Knoxville	25,000	3,744	(21,256)
Knox County	26,607	3,744	(22,863)
<i>Total HUD Project Succeed, FY17</i>	<u>192,121</u>	<u>73,658</u>	<u>(118,463)</u>
Head Start Program, FY15:			
U.S. Department of Health & Human Services	4,184,466	4,184,466	-
Knox County - Capital	313,541	61,525	(252,016)
Community Contributions	4,350	-	(4,350)
Unearned Revenue	447	-	(447)
In-Kind Revenue	1,221,557	1,221,557	-
<i>Total Head Start Program, FY15</i>	<u>5,724,361</u>	<u>5,467,548</u>	<u>(256,813)</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Head Start Program, FY16:			
U.S. Department of Health & Human Services	8,549,528	4,365,450	(4,184,078)
City of Knoxville	12,500	-	(12,500)
Knox County	12,500	-	(12,500)
Knox County - Capital	130,000	6,886	(123,114)
Community Contributions	1,000	-	(1,000)
In-Kind Revenue	1,981,382	861,812	(1,119,570)
Total Head Start Program, FY16	10,686,910	5,234,148	(5,452,762)
Head Start USDA/DHS Program, FY15:			
USDA - TN Department of Human Services	67,364	67,364	-
Head Start USDA/DHS Program, FY16:			
USDA - TN Department of Human Services	677,146	438,688	(238,458)
Inskip Community, FY16:			
City of Knoxville	500	500	-
Senior Citizen Information & Referral Services, FY16:			
OOA Contract Service:			
OOA Service Contract	15,610	15,610	-
Local Funds:			
City of Knoxville	100	-	(100)
Community Contributions	1,800	1,765	(35)
Sponsors	6,000	5,443	(557)
United Way - First Allocation	28,500	28,500	-
United Way - Second Allocation	4,750	4,750	-
United Way - Designated	5,400	5,337	(63)
Total Local Funds	46,550	45,795	(755)
ET2 -1 -1 Contract Service:			
United Way	123,000	117,556	(5,444)
Total Senior Citizen Information & Referral Services, FY16	185,160	178,961	(6,199)
KEEM Case Management Program, FY16:			
Housing & Energy - KEEM Contra	157,426	119,586	(37,840)
Mobile Meals Kitchen, FY16:			
Knox County - Special Meals	169,452	165,674	(3,778)
Meal Services - CAC	20,000	19,041	(959)
Meal Services - SNP Contract	918,000	917,321	(679)
Meal Services - After School Snack Program	61,058	61,058	-
Boys and Girls Club	696,550	596,190	(100,360)
Miscellaneous Private Fnd.	60	60	-
Mid East Community Action Agency	161,756	161,755	(1)
Douglas Cherokee Economic Authority	318,593	318,593	-
Howard Circle of Friends	7,200	7,185	(15)
Independent Living System	36,360	36,360	-
Kitchen Sales	16,890	16,887	(3)
Unearned Revenue	68,593	-	(68,593)
Total Mobile Meals Kitchen, FY16	2,474,512	2,300,124	(174,388)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Low Income Heating Energy Assistance Program, FY15:</i>			
DHHS - Tennessee Housing Dev Agency	170,745	170,745	-
City of Knoxville	8,890	6,890	(2,000)
Knox County	13,502	6,015	(7,487)
<i>Total Low Income Heating Energy Assistance Program, FY15</i>	<u>193,137</u>	<u>183,650</u>	<u>(9,487)</u>
<i>Low Income Heating Energy Assistance Program, FY16:</i>			
DHHS - Tennessee Housing Dev Agency	2,194,459	2,194,459	-
City of Knoxville	11,890	11,890	-
Knox County	26,959	26,959	-
<i>Total Low Income Heating Energy Assistance Program, FY16</i>	<u>2,233,308</u>	<u>2,233,308</u>	<u>-</u>
<i>KUB Laterals Program, FY16:</i>			
KUB	3,420	3,420	-
Unearned Revenue	2,141	2,141	-
<i>Total KUB Laterals Program, FY16</i>	<u>5,561</u>	<u>5,561</u>	<u>-</u>
<i>L T Ross Building, FY16:</i>			
L T Ross Building:			
City of Knoxville - Capital	11,000	11,000	-
Program Income	1,000	855	(145)
LTR Space Costs	481,891	481,159	(732)
East TN Foundation	10,000	-	(10,000)
L T Ross Rent	10,413	8,253	(2,160)
Unearned Revenue	62,310	36	(62,274)
<i>Total L T Ross Building, FY16</i>	<u>576,614</u>	<u>501,303</u>	<u>(75,311)</u>
<i>Project Live, FY16:</i>			
Local Funds:			
City of Knoxville	66,393	43,605	(22,788)
Knox County	145,000	70,733	(74,267)
Community Contributions	7,000	6,906	(94)
Community Contributions - Special Needs	7,000	6,952	(48)
Community Contributions - Feed-A-Pet	11,200	15	(11,185)
Community Contributions - Ensure	1,000	265	(735)
Community Contributions - Home Repair	1,000	525	(475)
Private & Other - Messiah Evangelical Luthrn Church	1,999	1,661	(338)
Cedar Springs	500	-	(500)
<i>Total Local Funds</i>	<u>241,092</u>	<u>130,662</u>	<u>(110,430)</u>
Office on Aging:			
OOA Service Contract	41,800	41,800	-
Weiss Foundation:			
Weiss Foundation	4,000	4,000	-
Volunteer Transportation:			
DHHS - ETHRA	10,000	-	(10,000)
<i>Total Project Live, FY16</i>	<u>296,892</u>	<u>176,462</u>	<u>(120,430)</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Affordable Medicine Options for Seniors Program, FY16:</i>			
Federal Funds - MIPPA:			
DHHS - ETHRA	17,500	17,500	-
Local Funds:			
City of Knoxville	6,700	6,690	(10)
Knox County	33,726	33,726	-
Community Contributions	200	105	(95)
In-Kind Revenue	28,650	28,624	(26)
Total Local Funds	69,276	69,145	(131)
Total Affordable Medicine Options for Seniors Program, FY16	86,776	86,645	(131)
<i>Mechanicsville Homecoming Program, FY16:</i>			
City of Knoxville	4,825	3,150	(1,675)
Community Contributions	150	150	-
Total Mechanicsville Homecoming Program, FY16	4,975	3,300	(1,675)
<i>Senior Corps Management Program, FY16:</i>			
Community Contributions	550	550	-
Senior Corps Mgmt Program Allocation	152,200	152,106	(94)
In-Kind Revenue	43,000	42,647	(353)
Total Senior Corps Management Program, FY16	195,750	195,303	(447)
<i>HUD - CDBG - Morristown Project, FY16:</i>			
HUD CDBG - City of Morristown	375,000	62,297	(312,703)
<i>Nutrition/Green Thumb Program, FY16:</i>			
Nutrition Program:			
City of Knoxville	4,065	4,065	-
Knox County	4,250	4,250	-
Knox County - Food Policy	436	-	(436)
Community Contributions	10,900	1,235	(9,665)
Hunger Hike	14	14	-
Emergency Food Helpers	2,071	2,071	-
Total Nutrition/Green Thumb Program, FY16	21,736	11,635	(10,101)
<i>Office on Aging, FY16:</i>			
Office on Aging:			
DHHS - ETHRA	280,030	277,590	(2,440)
City of Knoxville	5,100	5,098	(2)
Knox County	50,000	50,000	-
Community Contributions	5,900	5,810	(90)
Total Office on Aging	341,030	338,498	(2,532)
OOA - Program Income:			
Program Income - O'Connor Transportation Fares	500	466	(34)
Private and Other:			
Miscellaneous Private Fnd.	500	500	-
In-Kind Revenue:			
In-Kind	27,275	-	(27,275)
Total Office on Aging, FY16	369,305	339,464	(29,841)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>O'Connor Senior Center, FY16:</i>			
State:			
TN Comm on Aging - ETHRA	72,476	72,476	-
City:			
City of Knoxville	138,000	138,000	-
Knox County:			
Knox County	20,533	20,533	-
Local - Other Projects:			
Community Contributions	78,000	75,840	(2,160)
Program Income	12,250	12,250	-
Meal Services - Dine-O-Mite Diner	100	-	(100)
O'Connor Health Services	200	-	(200)
O'Connor Program Services	200	-	(200)
Miscellaneous Private Fnd.	2,528	1,122	(1,406)
Total Local - Other Projects	93,278	89,212	(4,066)
Daily Living Center:			
USDA - TN Department of Human Services	13,980	13,975	(5)
DHHS - TN Department of Human Services	83,815	83,814	(1)
DHHS - TENNCARE	100	-	(100)
Community Contributions	49,500	48,313	(1,187)
Program Income	3,860	3,860	-
Transportation - OOA	9,300	9,300	-
Miscellaneous Private Fnd.	500	-	(500)
Total Daily Living Center	161,055	159,262	(1,793)
O'Connor Advisory Board:			
Community Contributions	4,500	325	(4,175)
O'Connor Program Services	500	-	(500)
O'Connor Open	25,000	7,628	(17,372)
O'Connor Pancake Fest	10,000	60	(9,940)
Total O'Connor Advisory Board	40,000	8,013	(31,987)
Total O'Connor Senior Center, FY16	525,342	487,496	(37,846)
<i>LEAD Program, FY16:</i>			
HUD CDBG - City of Knoxville	1,005,055	791,327	(213,728)
<i>Reach, FY16:</i>			
U.S. Department of Housing and Urban Development	61,551	61,551	-
City of Knoxville	7,500	7,500	-
Knox County	15,000	12,328	(2,672)
Total Reach, FY16	84,051	81,379	(2,672)
<i>Reach, FY17:</i>			
U.S. Department of Housing and Urban Development	104,580	46,861	(57,719)
City of Knoxville	16,678	3,567	(13,111)
Knox County	19,282	3,567	(15,715)
Community Contributions	3,000	-	(3,000)
Total Reach, FY17	143,540	53,995	(89,545)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>One Call Club for Seniors, FY16:</i>			
Local Funds:			
Community Contributions	1,836	75	(1,761)
OCCS Membership Fees	38,000	24,618	(13,382)
Total Local Funds	39,836	24,693	(15,143)
Local - Cash Receipts:			
Client Fees	1,250	-	(1,250)
Total One Call Club for Seniors, FY16	41,086	24,693	(16,393)
<i>Retired Senior Volunteer Program, FY16:</i>			
Federal - Volunteer Support:			
U.S. Corporation on National & Community Service	40,096	40,096	-
Community Contributions	250	-	(250)
Unearned Revenue	10,104	-	(10,104)
Total Federal - Volunteer Support	50,450	40,096	(10,354)
Federal - Volunteer Expense:			
U.S. Corporation on National & Community Service	3,056	3,056	-
Local - Volunteer Support Cash:			
City of Knoxville	100	-	(100)
Knox County	100	-	(100)
Community Contributions	585	322	(263)
Total Local - Volunteer Support Cash	785	322	(463)
In-Kind - Local - Volunteer Support:	13,650	13,631	(19)
Local - Volunteer Expense Cash:			
Knox County	100	-	(100)
Community Contributions	260	259	(1)
Total Local - Volunteer Expense Cash	360	259	(101)
In-Kind - Local - Volunteer Expense:	17,200	17,175	(25)
Total Retired Senior Volunteer Program, FY16	85,501	74,539	(10,962)
<i>Retired Senior Volunteer Program, FY17:</i>			
Federal - Volunteer Support:			
U.S. Corporation on National & Community Service	63,074	16,463	(46,611)
Federal - Volunteer Expense:			
U.S. Corporation on National & Community Service	1,902	-	(1,902)
Local - Volunteer Support Cash:			
City of Knoxville	4,114	-	(4,114)
Knox County	7,000	188	(6,812)
Community Contributions	1,100	254	(846)
Miscellaneous Private Fnd.	100	-	(100)
Total Local - Volunteer Support Cash	12,314	442	(11,872)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Retired Senior Volunteer Program, FY17 (Continued):</i>			
In-Kind - Local - Volunteer Support:	18,181	3,659	(14,522)
Local - Volunteer Expense Cash:			
Knox County	1,408	-	(1,408)
Recognition - CAC	500	-	(500)
Total Local - Volunteer Expense Cash	1,908	-	(1,908)
In-Kind - Local - Volunteer Expense:	1,000	-	(1,000)
<i>Total Retired Senior Volunteer Program, FY17</i>	98,379	20,564	(77,815)
<i>KUB Round It Up Program, FY16:</i>			
KUB	932,000	348,741	(583,259)
<i>Senior Companion Program, FY16:</i>			
U.S. Corporation on National & Community Service	307,768	307,768	-
DHHS - TennCare	1,000	-	(1,000)
TN Comm on Aging - ETHRA - Options	10,532	10,259	(273)
City of Knoxville	11,000	11,000	-
Knox County	26,000	25,825	(175)
Community Contributions	33,000	32,685	(315)
In-Kind Revenue	37,000	35,547	(1,453)
<i>Total Senior Companion Program, FY16</i>	426,300	423,084	(3,216)
<i>Ticket to Work Program, FY16:</i>			
Social Security Administration	110,000	1,169	(108,831)
<i>Senior Employment Services, FY16:</i>			
SCSEP Participant Wages:			
DOL - Senior Svc America Inc	302,862	302,861	(1)
SCSEP Other Program Costs:			
DOL - Senior Svc America Inc	25,700	25,700	-
SCSEP Project Administration:			
DOL - Senior Svc America Inc	16,600	16,600	-
Local - Cash Support :			
City of Knoxville	14,868	13,591	(1,277)
Knox County	40,000	40,000	-
Community Contributions	500	250	(250)
Training - CAC	500	-	(500)
Miscellaneous Private Fnd.	1,000	-	(1,000)
In-Kind Revenue	54,840	54,840	-
Total Local - Cash Support	111,708	108,681	(3,027)
Digital Inclusion Project :			
Community Contributions	500	-	(500)
Miscellaneous Private Fnd.	5,000	2,095	(2,905)
In-Kind Revenue	5,450	5,450	-
Total Digital Inclusion Project	10,950	7,545	(3,405)
<i>Total Senior Employment Services, FY16</i>	467,820	461,387	(6,433)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Summer Food Program, FY15:			
USDA - TN Department of Human Services	217,793	211,696	(6,097)
Unearned Revenue	20,258	-	(20,258)
Total Summer Food Program, FY15	238,051	211,696	(26,355)
Summer Food Program, FY16:			
USDA - TN Department of Human Services	1,168,661	368,171	(800,490)
Unearned Revenue	60,000	-	(60,000)
Total Summer Food Program, FY16	1,228,661	368,171	(860,490)
Senior Nutrition Program, FY16:			
Federal - IIC Congregate:			
USDA - ETHRA	30,578	30,578	-
DHHS - ETHRA	212,970	212,970	-
Program Income	12,910	12,909	(1)
Program Income - Senior Centere	3,654	3,654	-
Program Income - O'Connor	14,947	14,947	-
Meal Services - CAC	200	-	(200)
KCDC	109,048	109,047	(1)
Provisions Cares	61,000	60,553	(447)
MAMS Sales	10,100	10,080	(20)
In-Kind Revenue	33,440	33,437	(3)
Total Federal - IIC Congregate	488,847	488,175	(672)
Federal - IIC Home Delivered:			
USDA - ETHRA	87,029	87,029	-
DHHS - ETHRA	496,217	496,217	-
DHHS - TennCare	75,976	75,975	(1)
TN Commission on Aging and Disability - ETHRA	40,441	40,441	-
TN Commission on Aging and Disability - ETHRA - Options	8,627	8,627	-
City of Knoxville	54,847	54,847	-
Knox County	143,720	127,026	(16,694)
Community Contributions	785,238	117,809	(667,429)
Program Income	19,000	15,026	(3,974)
United Way - First Allocation	112,500	112,500	-
United Way - Second Allocation	37,500	37,500	-
United Way - Designated	18,179	18,179	-
Miscellaneous Private Fnd	60,690	49,443	(11,247)
Total Federal - IIC Home Delivered	1,939,964	1,240,619	(699,345)
Contract Services - MAMS:			
MAMS Sales	19,500	7,221	(12,279)
OOA Contract Services	500	-	(500)
Total Contract Services - MAMS	20,000	7,221	(12,779)
Meals Can Heal Project:			
Provisions Cares	79,000	16,037	(62,963)
Connecting Hearts:			
Community Contributions	3,100	(5,161)	(8,261)
WBIR	5,700	5,691	(9)
Total Connecting Hearts	8,800	530	(8,270)
Total Senior Nutrition Program, FY16	2,536,611	1,752,582	(784,029)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>After School Snack Program, FY15:</i>			
USDA - TN Department of Human Services	13,386	13,068	(318)
City of Knoxville	1,500	500	(1,000)
Knox County	3,146	1,672	(1,474)
Unearned Revenue	606	-	(606)
<i>Total After School Snack Program, FY15</i>	<u>18,638</u>	<u>15,240</u>	<u>(3,398)</u>
<i>After School Snack Program, FY16:</i>			
USDA - TN Department of Human Services	74,260	47,990	(26,270)
City of Knoxville	10,000	3,639	(6,361)
Knox County	10,000	3,639	(6,361)
<i>Total After School Snack Program, FY16</i>	<u>94,260</u>	<u>55,268</u>	<u>(38,992)</u>
<i>Special Community Services Project, FY16:</i>			
Community Leadership:			
City of Knoxville	3,000	2,446	(554)
Knox County	3,000	3,000	-
Miscellaneous Private Fnd	2,500	2,500	-
<i>Total Community Leadership</i>	<u>8,500</u>	<u>7,946</u>	<u>(554)</u>
Program Support:			
City of Knoxville	380,560	149,613	(230,947)
Knox County	359,449	128,067	(231,382)
Knox County - Capital	50,168	5,747	(44,421)
United Way	9,000	8,590	(410)
Insurance Recovery	1,000	370	(630)
<i>Total Program Support</i>	<u>800,177</u>	<u>292,387</u>	<u>(507,790)</u>
<i>Total Special Community Services Project, FY16</i>	<u>808,677</u>	<u>300,333</u>	<u>(508,344)</u>
<i>Regional Network Training, FY16:</i>			
Training Fees	7,608	3,964	(3,644)
<i>Transit Planning, FY16:</i>			
Comm Transportation Association of America	29,299	29,299	-
<i>Tennessee Association of Community Action, FY16:</i>			
Tennessee Association of Community Action	2,101	2,101	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Transportation, FY16:			
Program:			
Department of Transportation 5307 Funds	816,252	816,252	-
Department of Transportation (DOT) - Capital	594,944	594,944	-
DHHS - TN Dept of Rehab Services	32,994	32,994	-
DHHS - TennCare - Tennessee - Ca	250,550	250,549	(1)
DHHS - TennCare - Americhoice	753,000	752,599	(401)
DHHS - TennCare - Southeastern	173,000	172,962	(38)
DOT - Tennessee Department of Transportation	210,000	210,000	-
City of Knoxville	160	160	-
Knox County	141,881	141,880	(1)
Knox County - Capital	236,542	169,232	(67,310)
Transportation Fares	34,290	34,287	(3)
Transportation - SNP	192,300	192,300	-
Transportation - CSBG	6,516	6,516	-
Transportation - OOA	69,835	69,835	-
Transportation - OOA - Fares	160	160	-
Transportation - Other CAC Programs	34,982	34,982	-
Lawler-Wood Foundation	2,500	560	(1,940)
Miscellaneous Private Funding	171,210	171,172	(38)
American Automobile Assoc.	500	500	-
Sale of Vehicles	40,940	40,939	(1)
Insurance Recovery	15,800	15,796	(4)
Total Transportation, FY16	3,778,356	3,708,619	(69,737)
TVA Energy Makeover Program, FY17:			
Client Fees	10,000	2,900	(7,100)
TVA	15,000,000	6,673,560	(8,326,440)
Total TVA Energy Makeover Program, FY17	15,010,000	6,676,460	(8,333,540)
CAC - City Highrise Case Management Project, FY16:			
City of Knoxville	187,500	183,501	(3,999)
Utility Assistance Project, FY16:			
Community Contributions	5,500	2,752	(2,748)
KUB	100,000	36,647	(63,353)
Total Utility Assistance Project, FY16	105,500	39,399	(66,101)
United Way - Case Management, FY16:			
City of Knoxville	1,900	1,885	(15)
United Way	55,538	28,807	(26,731)
Total United Way - Case Management, FY16	57,438	30,692	(26,746)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>United Way - Case Management, FY17:</i>			
City of Knoxville	2,100	-	(2,100)
Knox County	3,138	1,400	(1,738)
United Way	27,250	8,800	(18,450)
<i>Total United Way - Case Management, FY17</i>	32,488	10,200	(22,288)
<i>KUB Project Help, FY16:</i>			
KUB	235,000	173,148	(61,852)
<i>Volunteer Assisted Transportation Program - Local, FY16:</i>			
New Freedom Operating Match:			
Department of Transportation - Capital	40,840	33,427	(7,413)
DHHS - TennCare - Americhoice	800	800	-
Community Contributions	2,275	1,311	(964)
Transportation Fares	5,000	2,078	(2,922)
Transportation Fares - Social & Rec	5,000	4,826	(174)
Insurance Recovery	7,275	21	(7,254)
Unearned Revenue	111,365	-	(111,365)
In-Kind Revenue	500	185	(315)
<i>Total Volunteer Assisted Transportation Program - Local, FY16</i>	173,055	42,648	(130,407)
<i>Volunteer Assisted Transportation Program - New Freedom, FY16:</i>			
New Freedom Operating Funds:			
DOT - Tennessee Department of Transportation	146,000	146,000	-
Tennessee Department of Transportation	73,000	73,000	-
Transportation Fares - Social & Rec	20,263	20,263	-
In-Kind Revenue	73,000	73,000	-
<i>Total Volunteer Assisted Transportation Program - New Freedom, FY16</i>	312,263	312,263	-
<i>Weatherization Assistance Program, FY16:</i>			
DOE - TN Hsg Dev Agy	116,190	116,190	-
Unearned Revenue	4,005	4,005	-
<i>Total Weatherization Assistance Program, FY16</i>	120,195	120,195	-
<i>ETHRA Weatherization Assistance Program, FY16:</i>			
DOE - THDA - EST TN Human Res	846,101	172,249	(673,852)
<i>Workforce Administration Program, FY16:</i>			
City of Knoxville	21,927	21,927	-
Knox County	39,706	36,202	(3,504)
Community Contributions	550	550	-
<i>Total Workforce Administration Program, FY16</i>	62,183	58,679	(3,504)
<i>SNAP Program, FY16:</i>			
USDA - TN Department of Labor	128,969	8,967	(120,002)
<i>Program Activity, FY16:</i>	-	137,913	137,913
<i>Interest Earned, FY16:</i>	-	2,501	2,501
TOTAL CONDUCT AND ADMINISTRATION FUND	\$ 61,547,686	\$ 40,431,513	\$ (21,116,173)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Program Shared Cost, FY16:</i>			
Aging Shared Support Cost:			
Personnel	\$ 200,950	\$ 169,200	\$ 31,750
Fringe Benefits	80,000	69,716	10,284
Supplies	15,000	9,727	5,273
Travel	500	467	33
Communications	8,200	7,739	461
Printing	150	84	66
Professional Services	2,500	4,706	(2,206)
Insurance	500	417	83
Other	2,700	1,226	1,474
CAC Administrative Costs	19,500	18,645	855
Total Aging Shared Support Cost	330,000	281,927	48,073
Aging Shared - Director:			
Personnel	80,608	81,123	(515)
Fringe Benefits	35,767	35,251	516
CAC Administrative Costs	8,908	8,908	-
Total Aging Shared - Director	125,283	125,282	1
Total Aging Program Shared Cost, FY16	455,283	407,209	48,074
<i>Head Start Adjustment Non-Federal, FY16:</i>			
Personnel	48,894	-	48,894
<i>AmeriCorps, FY15:</i>			
Federal - Support Cost:			
Member Living Allowance	15,663	11,791	3,872
Participant Fringe Benefits	8,505	1,130	7,375
Total Federal - Support Cost	24,168	12,921	11,247
Local Cash - Operations:			
Personnel	13,540	13,540	-
Fringe Benefits	8,973	8,973	-
Supplies	1,214	1,214	-
Travel	3,449	3,449	-
Training - Members	366	366	-
Other	9,305	4,744	4,561
CAC Administrative Costs	2,410	2,410	-
Total Local Cash - Operations	39,257	34,696	4,561
Total AmeriCorps, FY15	63,425	47,617	15,808

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>AmeriCorps, FY16:</i>			
Federal - Support Cost:			
Member Living Allowance	493,964	477,525	16,439
Local Cash - Operations:			
Personnel	119,000	107,500	11,500
Fringe Benefits	52,069	44,959	7,110
Supplies	10,000	9,241	759
Travel	16,588	15,066	1,522
Professional Services	2,750	-	2,750
Capital	4,900	-	4,900
Training	5,000	4,185	815
Other	54,732	34,771	19,961
CAC Administrative Costs	16,407	12,040	4,367
Total Local Cash - Operations	281,446	227,762	53,684
Local Cash - Cobra Insurance			
Member Living Allowance	7,236	-	7,236
Participant Fringe Benefits - Cobra	59,097	58,083	1,014
Total Local Cash - Cobra Insurance	66,333	58,083	8,250
Total AmeriCorps, FY16	841,743	763,370	78,373
<i>CAAN Program, FY16:</i>			
CAAN Direct Job Costs:			
Personnel	1,789	1,789	-
Fringe Benefits	621	621	-
Supplies	472	472	-
Other	152	152	-
CAC Administrative Costs	168	168	-
Total CAAN Direct Job Costs	3,202	3,202	-
CAAN Program Operations Cost:			
Personnel	838	838	-
Fringe Benefits	330	330	-
Supplies	3,144	3,144	-
Communications	4	4	-
Professional Services	32,789	32,789	-
Audit Services	24	24	-
Insurance	1,375	1,375	-
Other	122	122	-
CAC Administrative Costs	84	84	-
Total CAAN Program Operations Cost	38,710	38,710	-
Total CAAN Program, FY16	41,912	41,912	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Special Projects, FY16:</i>			
Aging Shared Support Cost:			
Supplies	2,000	824	1,176
Travel	500	-	500
Communications	50	83	(33)
Printing	500	-	500
Professional Services	500	170	330
Insurance	100	-	100
Other	1,350	950	400
Total Aging Shared Support Cost	5,000	2,027	2,973
Grey Muzzle Organization:			
Supplies	500	-	500
Contracted Services	1,400	-	1,400
Other	100	-	100
Client Support Services	9,500	2,018	7,482
Total Grey Muzzle Organization	11,500	2,018	9,482
Gift of Sight and Hearing:			
Program Supplies - Eyeglasses	54,500	1,205	53,295
Program Supplies - Hearing Aides	10,000	-	10,000
Program Supplies - Dentures	5,000	300	4,700
Postage	1,000	-	1,000
Total Gift of Sight and Hearing	70,500	1,505	68,995
Knox Paws:			
Supplies	1,000	-	1,000
Contracted Services	15,800	-	15,800
Other	100	-	100
Client Support Services	100	-	100
Total Knox Paws	17,000	-	17,000
Banfield Charitable Trust:			
Supplies	800	1,077	(277)
Travel	150	357	(207)
Professional Services	3,300	1,884	1,416
Total Banfield Charitable Trust	4,250	3,318	932
Project Snap:			
Personnel	24,452	19,864	4,588
Fringe Benefits	5,062	2,398	2,664
Supplies	1,700	259	1,441
Travel	951	2,666	(1,715)
Communications	480	-	480
Postage	1,050	342	708
Printing	3,000	97	2,903
CAC Administrative Costs	1,205	2,129	(924)
Total Project Snap	37,900	27,755	10,145

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Special Projects, FY16 (Continued):</i>			
Aging - A Family Affair:			
Supplies	500	422	78
Printing	3,000	601	2,399
Contracted Services	26,000	13,819	12,181
Total Aging - A Family Affair	29,500	14,842	14,658
Trinity Phillips Lifeline:			
Supplies	500	46	454
Travel	1,000	-	1,000
Client Support - Utility Assistance	49,500	8,683	40,817
Total Trinity Phillips Lifeline	51,000	8,729	42,271
Publications:			
Personnel	1,000	-	1,000
Fringe Benefits	410	-	410
Supplies	2,000	-	2,000
Travel	50	-	50
Postage	18,000	4,000	14,000
Printing	17,216	29,340	(12,124)
Contracted Services	3,400	4,200	(800)
CAC Administrative Costs	140	-	140
Total Publications	42,216	37,540	4,676
Total Aging Special Projects, FY16	268,866	97,734	171,132
<i>Beardsley Farm, FY16:</i>			
Program:			
Personnel	37,444	37,444	-
Fringe Benefits	15,664	15,664	-
Supplies	6,125	6,125	-
Travel	1,516	1,352	164
Communications	900	907	(7)
Postage	200	203	(3)
Professional Services	600	598	2
Maintenance & Repair	75	75	-
Equipment Rental & Maintenance	354	73	281
Utilities	4,800	4,823	(23)
Occupancy	10,161	10,161	-
Insurance	725	714	11
Other	6,000	6,145	(145)
CAC Administrative Costs	6,842	(842)	7,684
Total Program	91,406	83,442	7,964
Beardsley Farm Construction:			
Contracted Services	25,000	25,000	-
Siddiqi Charitable Foundation:			
Personnel	25,483	25,483	-
Fringe Benefits	8,481	8,481	-
Supplies	4,639	4,639	-
Contracted Services	3,713	3,713	-
Other	7,684	7,684	-
CAC Administrative Costs	-	7,684	(7,684)
Total Siddiqi Charitable Foundation	50,000	57,684	(7,684)
Total Beardsley Farm, FY16	166,406	166,126	280

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Crisis Intervention - Client Specific Program, FY16:</i>			
Crisis Intervention:			
Client Services	56,250	6,007	50,243
<i>City Minor Home Repair, FY16:</i>			
Service Cost:			
Personnel	35,698	35,698	-
Fringe Benefits	14,164	14,164	-
Supplies	269	269	-
Communications	2,581	2,581	-
Contracted Services	317,443	317,443	-
Audit Services	589	589	-
Transportation	4,547	4,547	-
Insurance	1,918	1,918	-
Other	910	910	-
Total Service Cost	378,119	378,119	-
Program Operating Cost:			
Personnel	30,736	30,736	-
Fringe Benefits	13,479	13,479	-
Supplies	10,943	10,943	-
Communications	4,581	4,581	-
Professional Services	4,104	4,104	-
Occupancy	11,057	11,057	-
Insurance	1,909	1,909	-
Other	8	8	-
Total Program Operating Cost	76,817	76,817	-
City H & S WAP Program:			
Contracted Services	209,412	209,412	-
Local Funds:			
CAC Administrative Costs	7,549	7,486	63
Total City Minor Home Repair, FY16	671,897	671,834	63
<i>Commodities Program, FY15:</i>			
Program:			
Personnel	15,000	7,198	7,802
Fringe Benefits	6,450	2,431	4,019
Supplies	1,000	328	672
Occupancy	7,500	7,248	252
Other	3,423	2,250	1,173
CAC Administrative Costs	1,800	800	1,000
Total Commodities Program, FY15	35,173	20,255	14,918
<i>Commodities Program, FY16:</i>			
Program:			
Personnel	31,000	19,393	11,607
Fringe Benefits	12,040	5,736	6,304
Supplies	1,000	10	990
Travel	3,500	197	3,303
Printing	1,708	-	1,708
Professional Services	1,500	-	1,500
Occupancy	28,000	23,545	4,455
Other	12,000	6,029	5,971
CAC Administrative Costs	4,200	1,972	2,228
Total Commodities Program, FY16	94,948	56,882	38,066

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>County Rehab & Minor Home Repair Program, FY16:</i>			
County Rehab Direct Job Cost:			
Personnel	34,727	34,727	-
Fringe Benefits	14,576	14,576	-
Supplies	269	269	-
Communications	2,037	2,037	-
Contracted Services	311,989	305,739	6,250
Audit Services	510	510	-
Transportation	3,739	3,739	-
Insurance	2,718	2,718	-
Other	306	306	-
Total County Rehab Direct Job Cost	370,871	364,621	6,250
County Rehab Program Operating Cost:			
Personnel	32,193	32,193	-
Fringe Benefits	13,236	13,236	-
Supplies	8,769	8,769	-
Communications	3,472	3,472	-
Professional Services	3,802	3,802	-
Occupancy	12,500	12,500	-
Insurance	1,909	1,909	-
Other	80	80	-
Total County Rehab Program Operating Cost	75,961	75,961	-
Local Funds:			
CAC Administrative Costs	7,268	7,268	-
Total County Rehab Program, FY16	454,100	447,850	6,250
<i>Crisis Intervention, FY16:</i>			
Program:			
Supplies	1,965	-	1,965
Maintenance & Repair	1,769	-	1,769
Insurance	100	-	100
Other	500	32	468
Client Services	10,503	194	10,309
Total Program	14,837	226	14,611
Client Services - Clearinghouse:			
Client Services	10	-	10
Client Services - E Neighborhood Center:			
Client Services	3,275	850	2,425
Client Services - W Neighborhood Center:			
Client Services	3,200	1,525	1,675
Client Services - Ladies of Charity:			
Client Services	15,600	10,800	4,800
Client Services - South Center:			
Client Services	3,030	1,706	1,324
Total Crisis Intervention, FY16	39,952	15,107	24,845

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Community Services Block Grant, FY16:</i>			
Neighborhood Centers:			
Personnel	373,906	316,133	57,773
Fringe Benefits	157,041	130,329	26,712
Supplies	4,500	3,421	1,079
Travel	6,000	6,741	(741)
Communications	18,000	16,347	1,653
Postage	150	106	44
Printing	1,000	88	912
Professional Services	5,591	698	4,893
Equipment Rental	5,000	1,509	3,491
Training	6,000	-	6,000
Occupancy	62,000	67,627	(5,627)
Insurance	500	290	210
CAC Administrative Costs	44,869	34,743	10,126
Total Neighborhood Centers	684,557	578,032	106,525
Education Services Youth:			
Participant Wages	1,656	1,095	561
Participant Benefits	127	84	43
Supplies	1,710	1,429	281
Printing	607	-	607
Professional Services	8,600	4,451	4,149
Other	7,300	500	6,800
Total Education Services Youth	20,000	7,559	12,441
Transportation Services:			
Transportation	6,100	6,516	(416)
Nutrition Services:			
Personnel	33,228	33,493	(265)
Fringe Benefits	13,956	14,214	(258)
Supplies	1,000	410	590
Travel	1,500	1,138	362
Communications	1,000	473	527
Postage	40	3	37
Printing	50	-	50
Professional Services	100	69	31
Equipment Rental	400	335	65
Training	1,700	-	1,700
Occupancy	1,000	566	434
Insurance	680	680	-
CAC Administrative Costs	3,987	3,680	307
Total Nutrition Services	58,641	55,061	3,580
Elderly Assistance:			
Personnel	128,544	130,262	(1,718)
Fringe Benefits	53,988	53,480	508
CAC Administrative Costs	15,425	14,318	1,107
Total Elderly Assistance	197,957	198,060	(103)
Total Community Services Block Grant, FY16	967,255	845,228	122,027

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Computer Technology Program, FY16:</i>			
Personnel	1,000	-	1,000
Fringe Benefits	420	-	420
Supplies	6,000	-	6,000
Communications	8,050	5,426	2,624
Contracted Services	37,000	31,365	5,635
Capital - Comm Equipment	3,400	-	3,400
Occupancy	5,600	5,839	(239)
Other	1,000	1,361	(361)
CAC Administrative Costs	120	-	120
<i>Total Computer Technology Program, FY16</i>	62,590	43,991	18,599
<i>Dental Services, FY16:</i>			
Contracted Services	1,000	-	1,000
Professional Services	21,759	4,689	17,070
Other	150	-	150
<i>Total Dental Services, FY16</i>	22,909	4,689	18,220
<i>East Tennessee Foundation, Contract Services, FY16:</i>			
Supplies	24,276	24,276	-
Contracted Services	76,237	75,724	513
<i>Total East Tennessee Foundation, Contract Services, FY16</i>	100,513	100,000	513
<i>East Tennessee Foundation, Contract Services, FY17:</i>			
Supplies	36,000	23,919	12,081
Contracted Services	114,000	15,379	98,621
<i>Total East Tennessee Foundation, Contract Services, FY17</i>	150,000	39,298	110,702
<i>Energy & Housing Special Project, FY16:</i>			
Personnel	64,548	39,189	25,359
Fringe Benefits	27,756	24,133	3,623
Supplies	800	790	10
Contracted Services	300	300	-
Professional Services	200	147	53
Audit Services	300	259	41
Transportation	3,200	3,181	19
Occupancy	7,602	-	7,602
Other	12,770	12,713	57
CAC Administrative Costs	4,837	4,769	68
<i>Total Energy & Housing Special Project, FY16</i>	122,313	85,481	36,832
<i>East Neighborhood Center Tutoring Program, FY16:</i>			
Supplies	500	75	425
Professional Services	500	352	148
<i>Total East Neighborhood Center Tutoring Program, FY16</i>	1,000	427	573

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Elder Abuse Community Outreach, FY16:</i>			
Personnel	49,842	9,268	40,574
Fringe Benefits	20,934	3,615	17,319
Supplies	23,550	212	23,338
Travel	3,838	287	3,551
Communications	3,150	358	2,792
Postage	450	-	450
Printing	6,000	3	5,997
Contracted Services	4,050	-	4,050
Professional Services	100	-	100
Training	5,540	-	5,540
Occupancy	4,392	365	4,027
Other	990	498	492
CAC Administrative Costs	5,483	917	4,566
<i>Total Elder Abuse Community Outreach, FY16</i>	<u>128,319</u>	<u>15,523</u>	<u>112,796</u>
<i>Emergency Solutions Grant, FY16:</i>			
Program Support Rapid Rehousing:			
Client Services	169,089	169,028	61
Local - In Kind:			
In Kind	178,811	178,811	-
<i>Total Emergency Solutions Grant, FY16</i>	<u>347,900</u>	<u>347,839</u>	<u>61</u>
<i>Emergency Services, FY16:</i>			
Program Support Homeless Prec Svc:			
Client Services	60,000	53,539	6,461
Local - In Kind:			
In Kind	60,000	53,539	6,461
<i>Total Emergency Services, FY16</i>	<u>120,000</u>	<u>107,078</u>	<u>12,922</u>
<i>Emergency Food and Shelter Program, FY16:</i>			
Supplies	1,967	1,967	-
<i>Foster Grandparent Program, FY16:</i>			
Personnel	29,090	30,081	(991)
Personnel - Stipends	253,552	254,941	(1,389)
Participant Wages - Stipends	1,500	66	1,434
Fringe Benefits	12,218	12,395	(177)
Supplies	1,200	1,952	(752)
Travel	1,400	131	1,269
Communications	168	153	15
Postage	650	529	121
Printing	280	237	43
Professional Services	700	837	(137)
Transportation	57,000	55,411	1,589
Occupancy	1,500	1,462	38
Insurance	1,630	849	781
Other	7,491	1,457	6,034
Recognition	700	3,200	(2,500)
CAC Administrative Costs	77,523	79,191	(1,668)
In-Kind	40,000	37,875	2,125
<i>Total Foster Grandparent Program, FY16</i>	<u>486,602</u>	<u>480,767</u>	<u>5,835</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Families in Need, FY16:</i>			
Federal Funds:			
Personnel	42,879	42,879	-
Fringe Benefits	18,016	18,016	-
Supplies	1,044	1,044	-
Travel	1,209	1,209	-
Communications	973	973	-
Other	544	544	-
Client Support Services	25	25	-
Total Federal Funds	64,690	64,690	-
Local Support:			
Fringe Benefits	5,000	507	4,493
Supplies	2,000	-	2,000
Travel	2,000	-	2,000
Communications	2,000	-	2,000
Professional Services	1,000	120	880
Occupancy	3,000	1,186	1,814
Other	2,000	-	2,000
CAC Administrative Costs	5,500	5,118	382
Total Local Support	22,500	6,931	15,569
In-Kind:			
In-Kind	10,000	9,915	85
Total Families in Need, FY16	97,190	81,536	15,654
<i>Families in Need, FY17:</i>			
Federal Funds:			
Personnel	66,078	22,108	43,970
Fringe Benefits	18,942	8,846	10,096
Client Support Services	5,616	-	5,616
Total Federal Funds	90,636	30,954	59,682
Local Support:			
Fringe Benefits	8,811	30	8,781
Supplies	900	282	618
Travel	2,500	351	2,149
Communications	1,150	471	679
Printing	25	-	25
Professional Services	300	133	167
Occupancy	2,700	-	2,700
Other	750	37	713
CAC Administrative Costs	7,269	1,960	5,309
Total Local Support	24,405	3,264	21,141
Total Families in Need, FY17	115,041	34,218	80,823
<i>Five Points Up, FY16:</i>			
Other	911	289	622

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>General Assistance, FY16:</i>			
Operations:			
Personnel	53,000	39,441	13,559
Fringe Benefits	20,670	12,174	8,496
Supplies	1,500	721	779
Travel	200	-	200
Communications	4,505	5,332	(827)
Posting	200	-	200
Printing	1,000	-	1,000
Professional Services	220	277	(57)
Occupancy	4,200	4,277	(77)
Insurance	100	-	100
Other	1,900	1,276	624
CAC Administrative Costs	6,048	3,965	2,083
Total Operations	93,543	67,463	26,080
Assistance Payments:			
Other	165,015	-	165,015
Client Services	220,800	157,218	63,582
Total Assistance Payments	385,815	157,218	228,597
Total General Assistance, FY16	479,358	224,681	254,677
<i>GCDF Training Program, FY14:</i>			
Other	1,031	-	1,031
<i>GCDF Training Program, FY16:</i>			
Personnel	16,410	1,924	14,486
Fringe Benefits	6,564	798	5,766
Supplies	11,980	2,300	9,680
Travel	6,948	656	6,292
Professional Services	7,800	-	7,800
Other	7,200	585	6,615
CAC Administrative Costs	2,298	212	2,086
Total GCDF Training Program, FY16	59,200	6,475	52,725
<i>General Assistance - EFSP (FEMA), FY15:</i>			
Client Support - Utility Budget	30,271	30,271	-
Client Support - Rent/Mortgage Budget	40,000	40,000	-
Total General Assistance - EFSP (FEMA), FY15	70,271	70,271	-
<i>Grandparents as Parents, FY16:</i>			
National Family Caregiver Support:			
Personnel	22,937	13,774	9,163
Fringe Benefits	9,174	5,981	3,193
Supplies	720	457	263
Travel	68	160	(92)
Communications	165	153	12
Postage	1,620	1,132	488
Printing	150	74	76
Professional Services	200	249	(49)
Occupancy	3,000	2,931	69
CAC Administrative Costs	2,193	1,540	653
In-Kind	7,300	7,253	47
Total Grandparents as Parents, FY16	47,527	33,704	13,823

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Governor's Direct Allocation, FY16:</i>			
Project LIVE Paws:			
Personnel	931	931	-
Fringe Benefits	352	352	-
Other	6,859	6,859	-
CAC Administration Cost	108	108	-
Total Project LIVE Paws	8,250	8,250	-
Dental Services:			
Professional Services	7,050	7,050	-
VITA:			
Personnel	4,000	4,000	-
Fringe Benefits	1,680	1,680	-
Supplies	590	590	-
CAC Administration Cost	480	480	-
Total VITA	6,750	6,750	-
Total Governor's Direct Allocation, FY16	22,050	22,050	-
<i>Homeward Bound, FY16:</i>			
Personnel	7,342	5,421	1,921
Fringe Benefits	3,157	2,151	1,006
Supplies	500	179	321
Occupancy	111	110	1
Other	50	-	50
CAC Administration Cost	770	547	223
Total Homeward Bound, FY16	11,930	8,408	3,522
<i>Head Start/Daycare, FY16:</i>			
Program:			
Personnel	148,000	77,368	70,632
Fringe Benefits	59,200	33,982	25,218
Supplies	25,000	12,195	12,805
Other - Program Specific	78,000	28,124	49,876
CAC Administration Cost	14,800	8,976	5,824
Total Head Start/Daycare, FY16	325,000	160,645	164,355
<i>Homeward Bound - Hotel Program, FY16:</i>			
Client Services	6,556	6,256	300

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>HUD Project Succeed, FY16:</i>			
Federal - Operations:			
Personnel	52,708	52,708	-
Fringe Benefits	23,838	23,838	-
Supplies	883	883	-
Travel	2,167	2,167	-
Communications	735	735	-
Total Federal - Operations	80,331	80,331	-
Federal - Direct Services:			
Client Support Services	1,400	1,400	-
Local Cash:			
Personnel	8,000	8,000	-
Fringe Benefits	2,748	2,748	-
Occupancy	4,101	4,101	-
Other	808	808	-
Client Support Services	450	450	-
CAC Administrative Costs	6,984	6,984	-
Total Local Cash	23,091	23,091	-
Total HUD Project Succeed, FY16	104,822	104,822	-
<i>HUD Project Succeed, FY17:</i>			
Federal - Operations:			
Personnel	106,562	46,656	59,906
Fringe Benefits	28,336	19,514	8,822
Total Federal - Operations	134,898	66,170	68,728
Federal - Direct Services:			
Client Support Services	5,616	-	5,616
Local Cash:			
Fringe Benefits	16,420	30	16,390
Supplies	900	221	679
Travel	3,300	1,697	1,603
Communications	950	433	517
Occupancy	16,650	-	16,650
Other	600	347	253
CAC Administrative Costs	12,787	4,760	8,027
Total Local Cash	51,607	7,488	44,119
Total HUD Project Succeed, FY17	192,121	73,658	118,463

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Head Start Program, FY15:</i>			
Federal - PA25 (Early Head Start):			
Personnel	474,593	474,593	-
Fringe Benefits	200,219	200,219	-
Supplies	30,564	30,564	-
Professional Services	16,930	16,930	-
Capital	2,096	2,096	-
Other - Program Specific	136,963	136,963	-
CAC Administrative Costs	52,203	52,203	-
Total Federal - PA25 (Early Head Start)	913,568	913,568	-
Federal - PA26 (Early Head Start Training):			
Personnel	7,564	7,564	-
Fringe Benefits	4,513	4,513	-
Training	4,698	4,698	-
CAC Administrative Costs	818	818	-
Total Federal - PA26 (Early Head Start Training)	17,593	17,593	-
Federal - PA22 (Head Start):			
Personnel	1,747,032	1,747,032	-
Fringe Benefits	730,923	730,923	-
Supplies	88,692	88,692	-
Travel	37	37	-
Professional Services	50,723	50,723	-
Other - Program Specific	443,769	443,769	-
CAC Administrative Costs	182,225	182,225	-
Total Federal - PA22 (Head Start)	3,243,401	3,243,401	-
Federal - PA20 (Head Start Training):			
Training	9,903	9,903	-
Local Match - Cash (Head Start):			
Capital	313,541	61,525	252,016
Other - Program Specific	4,797	-	4,797
Total Local Match - Cash (Head Start)	318,338	61,525	256,813
Local Match - In Kind (Head Start):			
In Kind	1,221,558	1,221,558	-
Total Head Start Program, FY15	5,724,361	5,467,548	256,813

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Head Start Program, FY16:</i>			
Federal - PA25 (Early Head Start):			
Personnel	996,834	445,371	551,463
Fringe Benefits	398,733	168,370	230,363
Supplies	51,988	4,340	47,648
Travel	2,500	-	2,500
Professional Services	10,000	1,840	8,160
Other - Program Specific	88,500	49,443	39,057
CAC Administrative Costs	99,683	44,907	54,776
Total Federal - PA25 (Early Head Start)	1,648,238	714,271	933,967
Federal - PA26 (Early Head Start Training):			
Personnel	13,296	13,296	-
Fringe Benefits	5,755	5,755	-
Training	20,088	2,690	17,398
CAC Administrative Costs	1,538	1,538	-
Total Federal - PA26 (Early Head Start Training)	40,677	23,279	17,398
Federal - PA22 (Head Start):			
Personnel	3,608,754	1,868,446	1,740,308
Fringe Benefits	1,443,502	741,733	701,769
Supplies	150,000	88,224	61,776
Travel	3,000	-	3,000
Professional Services	150,000	90,727	59,273
Other - Program Specific	1,072,595	602,487	470,108
CAC Administrative Costs	360,875	186,466	174,409
Total Federal - PA22 (Head Start)	6,788,726	3,578,083	3,210,643
Federal - PA20 (Head Start Training):			
Personnel	25,000	25,000	-
Fringe Benefits	10,850	10,850	-
Training	33,137	11,066	22,071
CAC Administrative Costs	2,900	2,900	-
Total Federal - PA20 (Head Start Training)	71,887	49,816	22,071
Local Match - Cash (Head Start):			
Capital	130,000	6,886	123,114
Other - Program Specific	1,000	-	1,000
CAC Administrative Costs	25,000	-	25,000
Total Local Match - Cash (Head Start)	156,000	6,886	149,114
Local Match - In Kind (Head Start):			
In-Kind	1,981,382	861,813	1,119,569
Total Head Start Program, FY16	10,686,910	5,234,148	5,452,762

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Head Start USDA/DHS Program, FY15:</i>			
Personnel	14,598	14,598	-
Fringe Benefits	7,704	7,704	-
Supplies	1,289	1,289	-
Other - Program Specific	42,190	42,190	-
CAC Administrative Costs	1,583	1,583	-
<i>Total Head Start USDA/DHS Program, FY15</i>	<u>67,364</u>	<u>67,364</u>	<u>-</u>
<i>Head Start USDA/DHS Program, FY16:</i>			
Personnel	111,738	76,974	34,764
Fringe Benefits	44,695	30,970	13,725
Supplies	20,000	13,412	6,588
Other - Program Specific	488,977	309,627	179,350
CAC Administrative Costs	11,736	7,705	4,031
<i>Total Head Start USDA/DHS Program, FY16</i>	<u>677,146</u>	<u>438,688</u>	<u>238,458</u>
<i>Inskip Community, FY16:</i>			
Supplies	500	500	-
<i>Senior Citizen Information & Referral Service, FY16:</i>			
OOA Contract Service:			
Personnel	11,000	10,926	74
Fringe Benefits	3,700	3,685	15
CAC Administrative Costs	910	999	(89)
<i>Total OOA Contract Service</i>	<u>15,610</u>	<u>15,610</u>	<u>-</u>
<i>Local Funds:</i>			
Personnel	26,910	24,705	2,205
Fringe Benefits	11,000	11,084	(84)
Supplies	550	584	(34)
Travel	150	-	150
Communications	4,500	4,488	12
Printing	350	364	(14)
Professional Services	275	228	47
Other	1,500	1,370	130
CAC Administrative Costs	1,315	2,972	(1,657)
<i>Total Local Funds</i>	<u>46,550</u>	<u>45,795</u>	<u>755</u>
<i>ET2-1-1 Contract Service:</i>			
Personnel	25,794	26,143	(349)
Fringe Benefits	10,000	7,195	2,805
Supplies	120	-	120
Travel	564	169	395
Communications	7,921	7,651	270
Printing	120	-	120
Contracted Services	72,000	73,512	(1,512)
Professional Fees	1,550	-	1,550
Other	931	-	931
CAC Administrative Costs	4,000	2,886	1,114
<i>Total ET2-1-1 Contract Service</i>	<u>123,000</u>	<u>117,556</u>	<u>5,444</u>
<i>Total Senior Citizen Information & Referral Service, FY16</i>	<u>185,160</u>	<u>178,961</u>	<u>6,199</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>KEEM Case Management Program, FY16:</i>			
Keem Project LIVE:			
Personnel	32,417	25,841	6,576
Fringe Benefits	13,615	10,585	3,030
Supplies	1,150	264	886
Travel	622	1,222	(600)
Communications	600	175	425
Training	200	65	135
Occupancy	1,440	-	1,440
Other	240	222	18
CAC Administration Cost	3,566	2,613	953
Total KEEM Project LIVE	53,850	40,987	12,863
<i>Keem Neighborhood Centers:</i>			
Personnel	64,834	51,413	13,421
Fringe Benefits	27,230	19,109	8,121
Supplies	2,300	115	2,185
Travel	-	8	(8)
Communications	1,200	1,567	(367)
Training	400	-	400
Occupancy	-	684	(684)
Other	480	545	(65)
CAC Administration Cost	7,132	5,158	1,974
Total KEEM Neighborhood Centers	103,576	78,599	24,977
<i>Total KEEM Case Management Program, FY16</i>	157,426	119,586	37,840
<i>Mobile Meals Kitchen, FY16:</i>			
Personnel	450,000	433,190	16,810
Fringe Benefits	175,000	168,291	6,709
Supplies	1,320,250	1,292,002	28,248
Travel	1,250	426	824
Communications	10,000	8,661	1,339
Contracted Services	2,000	1,870	130
Professional Services	40,000	36,882	3,118
Capital	30,000	-	30,000
Maintenance & Repair	40,000	39,440	560
Utilities	80,000	78,558	1,442
Occupancy	7,200	7,065	135
Insurance	20,000	19,465	535
Other	251,162	166,664	84,498
CAC Administration Cost	47,650	47,610	40
Total Mobile Meals Kitchen, FY16	2,474,512	2,300,124	174,388

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Low Income Heating Energy Assistance Program, FY15:</i>			
Program Support:			
Personnel	33,000	29,479	3,521
Fringe Benefits	10,500	10,428	72
Supplies	1,000	936	64
Telephone	300	257	43
Postage	2,500	2,420	80
Printing	4,000	3,776	224
Professional Services	9,592	8,063	1,529
Equipment Rental	1,100	804	296
Occupancy	6,000	5,673	327
Total Program Support	67,992	61,836	6,156
Administrative Cost:			
CAC Administration Cost	8,850	8,807	43
Client Services Heating RG:			
Client Services	57,870	57,863	7
Administrative Professional Services:			
Professional Services - Computer	225	225	-
Administrative Indirect Costs:			
Personnel	36,000	34,543	1,457
Fringe Benefits	20,000	18,251	1,749
Travel	400	381	19
Telephone	200	200	-
Occupancy	1,600	1,544	56
Total Administrative Indirect Costs	58,200	54,919	3,281
Total Low Income Heating Energy Assistance Program, FY15	193,137	183,650	9,487
<i>Low Income Heating Energy Assistance Program, FY16:</i>			
Program Support:			
Personnel	121,015	121,015	-
Fringe Benefits	29,672	29,672	-
Supplies	6,883	6,883	-
Travel	648	648	-
Communications	167	167	-
Telephone	1,157	1,157	-
Postage	5,030	5,030	-
Printing	2,269	2,269	-
Professional Services	63,430	63,430	-
Equipment Rental	3,538	3,538	-
Occupancy	16,460	16,460	-
Total Program Support	250,269	250,269	-
Administrative Cost:			
CAC Administration Cost	22,738	22,738	-
Client Services - Heating Crisis:			
Client Services	227,086	227,086	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Low Income Heating Energy Assistance Program, FY16 (Continued):</i>			
Client Services - Heating Regular:			
Client Services	1,563,534	1,563,534	-
Client Services - Heating Local:			
Client Services	14,100	14,100	-
Administrative Professional Services:			
Professional Services	638	638	-
Administrative Indirect Costs:			
Personnel	105,515	105,515	-
Fringe Benefits	39,048	39,048	-
Travel	719	719	-
Telephone	657	657	-
Professional Services	4,302	4,302	-
Occupancy	4,637	4,637	-
Other	65	65	-
Total Administrative Indirect Costs	154,943	154,943	-
Total Low Income Heating Energy Assistance Program, FY16	2,233,308	2,233,308	-
<i>KUB Laterals Program, FY16:</i>			
Program:			
Personnel	74	74	-
Communications	17	17	-
Contracted Services	5,470	5,470	-
Total KUB Laterals Program, FY16	5,561	5,561	-
<i>L T Ross Building, FY16:</i>			
Operations:			
Personnel	166,387	166,405	(18)
Fringe Benefits	71,794	71,808	(14)
Supplies	33,959	33,959	-
Communications	1,696	1,696	-
Contracted Services	65,841	54,841	11,000
Audit Services	797	797	-
Maintenance & Repair	607	607	-
Utilities	149,700	149,700	-
Insurance	2,677	2,677	-
Other	369	369	-
CAC Administration Cost	18,440	18,444	(4)
Total Operations	512,267	501,303	10,964
Special Projects:			
Supplies	24,347	-	24,347
Contracted Services	40,000	-	40,000
Total Special Projects	64,347	-	64,347
Total L T Ross Building, FY16	576,614	501,303	75,311

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Project Live, FY16:</i>			
Local Funds:			
Personnel	80,281	33,516	46,765
Fringe Benefits	32,345	12,612	19,733
Supplies	1,250	2,263	(1,013)
Travel	21,000	19,397	1,603
Communications	5,800	4,638	1,162
Printing	1,350	1,033	317
Contracted Services	7,500	726	6,774
Professional Services	5,400	263	5,137
Training	300	800	(500)
Occupancy	29,500	28,181	1,319
Insurance	2,000	2,056	(56)
Other	1,065	976	89
Client Support Services	43,970	20,608	23,362
Registrations	500	-	500
CAC Administration Cost	8,831	3,388	5,443
Total Local Funds	241,092	130,457	110,635
Office on Aging:			
Personnel	24,501	22,159	2,342
Fringe Benefits	10,046	10,775	(729)
Contracted Services	4,558	5,960	(1,402)
CAC Administration Cost	2,695	2,906	(211)
Total Office on Aging	41,800	41,800	-
Weiss Foundation:			
Travel	500	-	500
Client Services	3,500	4,205	(705)
Total Weiss Foundation	4,000	4,205	(205)
Volunteer Transportation:			
Personnel	6,580	-	6,580
Fringe Benefits	2,700	-	2,700
CAC Administration Cost	720	-	720
Total Volunteer Transportation	10,000	-	10,000
Total Project Live, FY16	296,892	176,462	120,430
<i>Affordable Medicine Options for Seniors Program, FY16:</i>			
Federal Funds - MIPPA:			
Personnel	34,236	33,538	698
Fringe Benefits	13,701	14,478	(777)
Supplies	480	268	212
Travel	384	255	129
Communications	780	835	(55)
Printing	180	82	98
Occupancy	4,440	4,392	48
Other	250	483	(233)
CAC Administration Cost	3,675	3,690	(15)
In-Kind	28,650	28,624	26
Total Affordable Medicine Options for Seniors Program, FY16	86,776	86,645	131

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Mechanicsville Homecoming Program, FY16:</i>			
Other	4,975	3,300	1,675
<i>Senior Corps Management Program, FY16:</i>			
Personnel	88,900	87,925	975
Fringe Benefits	40,000	39,481	519
Supplies	750	573	177
Travel	2,525	4,373	(1,848)
Communications	175	77	98
Printing	100	-	100
Occupancy	10,500	10,156	344
Other	300	425	(125)
CAC Administration Cost	9,500	9,646	(146)
In-Kind	43,000	42,647	353
<i>Total Senior Corps Management Program, FY16</i>	<i>195,750</i>	<i>195,303</i>	<i>447</i>
<i>HUD - CDBG - Morristown Project, FY16:</i>			
Personnel	50,831	12,100	38,731
Fringe Benefits	21,858	4,458	17,400
Supplies	8,500	-	8,500
Travel	500	48	452
Communications	650	315	335
Contracted Services	266,131	41,149	224,982
Audit Services	250	-	250
Professional Services	800	730	70
Transportation	6,300	293	6,007
Insurance	500	-	500
Other	11,563	2,014	9,549
CAC Administration Cost	7,117	1,190	5,927
<i>Total HUD - CDBG Morristown Project, FY16</i>	<i>375,000</i>	<i>62,297</i>	<i>312,703</i>
<i>Nutrition/Green Thumb Program, FY16:</i>			
Green Thumb:			
Supplies	19,215	9,551	9,664
Emergency Food Helpers:			
Other	2,071	2,084	(13)
Hike Against Hunger:			
Other	14	-	14
Food Policy Council:			
Other	436	-	436
<i>Total Nutrition/Green Thumb Program, FY16</i>	<i>21,736</i>	<i>11,635</i>	<i>10,101</i>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Office on Aging, FY16:</i>			
Office on Aging:			
Personnel	114,967	103,294	11,673
Fringe Benefits	43,079	42,788	291
Supplies	600	6,210	(5,610)
Travel	282	33	249
Communications	168	153	15
Postage	1,200	1,773	(573)
Printing	780	555	225
Professional Services	475	398	77
Occupancy	3,600	2,931	669
Insurance	465	-	465
Other	165,131	169,833	(4,702)
CAC Administration Cost	11,283	11,496	(213)
In-Kind	27,275	-	27,275
<i>Total Office on Aging, FY16</i>	<i>369,305</i>	<i>339,464</i>	<i>29,841</i>
<i>O'Connor Senior Center, FY16:</i>			
State:			
Personnel	176,918	163,720	13,198
Fringe Benefits	72,537	67,876	4,661
Supplies	25,400	31,777	(6,377)
Travel	2,350	137	2,213
Communications	3,996	6,884	(2,888)
Postage	500	133	367
Printing	1,480	712	768
Contracted Services	12,360	19,893	(7,533)
Professional Services	5,575	6,374	(799)
Maintenance & Repair	2,000	2,963	(963)
Insurance	1,000	537	463
Other	710	1,174	(464)
CAC Administration Cost	19,461	18,040	1,421
<i>Total State</i>	<i>324,287</i>	<i>320,220</i>	<i>4,067</i>
Daily Living Center:			
Personnel	61,000	59,766	1,234
Fringe Benefits	27,848	26,012	1,836
Supplies	14,219	21,388	(7,169)
Travel	1,405	1,250	155
Communications	1,750	2,691	(941)
Postage	20	-	20
Printing	544	-	544
Contracted Services	2,000	1,613	387
Professional Services	173	168	5
Transportation	43,671	39,806	3,865
Occupancy	715	-	715
CAC Administrative Cost	7,710	6,569	1,141
<i>Total Daily Living Center</i>	<i>161,055</i>	<i>159,263</i>	<i>1,792</i>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>O'Connor Senior Center, FY16 (Continued):</i>			
O'Connor Advisory Board:			
Supplies	1,600	3,931	(2,331)
Printing	6,000	-	6,000
Contracted Services	12,500	-	12,500
Other	19,900	4,082	15,818
Total O'Connor Advisory Board	40,000	8,013	31,987
Total O'Connor Senior Center, FY16	525,342	487,496	37,846
<i>LEAD Program, FY16:</i>			
Direct Job Costs:			
Personnel	45,000	31,631	13,369
Fringe Benefits	19,350	12,972	6,378
Contracted Services	800,000	628,577	171,423
Capital	5,340	5,340	-
Other	68,475	62,738	5,737
CAC Administrative Cost	5,000	3,498	1,502
Total Direct Job Costs	943,165	744,756	198,409
Operating Costs:			
Personnel	20,000	13,400	6,600
Fringe Benefits	8,600	6,359	2,241
Supplies	11,000	9,142	1,858
Communications	3,000	2,211	789
Professional Services	3,925	3,925	-
Audit Services	547	547	-
Occupancy	8,000	8,000	-
Other	1,311	1,311	-
CAC Administrative Cost	5,507	1,676	3,831
Total Operating Costs	61,890	46,571	15,319
Total LEAD Program, FY16	1,005,055	791,327	213,728
<i>Reach, FY16:</i>			
Federal - Operations:			
Personnel	44,145	44,145	-
Fringe Benefits	17,406	17,406	-
Total Federal - Operations	61,551	61,551	-
Local Cash:			
Personnel	3,500	3,190	310
Fringe Benefits	3,500	3,350	150
Supplies	50	-	50
Travel	6,000	5,875	125
Communications	900	860	40
Occupancy	950	910	40
Other	250	203	47
CAC Administrative Cost	7,350	5,440	1,910
Total Local Cash	22,500	19,828	2,672
Total Reach, FY16	84,051	81,379	2,672

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Reach, FY17:</i>			
Federal - Operations:			
Personnel	82,553	33,771	48,782
Fringe Benefits	22,027	13,090	8,937
Total Federal - Operations	104,580	46,861	57,719
Local Cash:			
Fringe Benefits	10,994	-	10,994
Supplies	50	-	50
Travel	9,500	3,062	6,438
Communications	1,200	487	713
Professional Services	170	156	14
Occupancy	3,940	-	3,940
Other	200	38	162
Client Support Services	3,000	-	3,000
CAC Administrative Cost	9,906	3,391	6,515
Total Local Cash	38,960	7,134	31,826
<i>Total Reach, FY17</i>	<i>143,540</i>	<i>53,995</i>	<i>89,545</i>
<i>One Call Club for Seniors, FY16:</i>			
Local Funds:			
Personnel	14,826	14,881	(55)
Fringe Benefits	6,079	6,162	(83)
Supplies	600	1,054	(454)
Communications	125	87	38
Postage	1,200	806	394
Printing	175	17	158
Contracted Services	300	-	300
Professional Services	14,500	10	14,490
Other	400	31	369
CAC Administrative Cost	1,631	1,645	(14)
Total Local Funds	39,836	24,693	15,143
Local - Cash Receipts:			
Contracted Services	1,250	-	1,250
<i>Total One Call Club for Seniors, FY16</i>	<i>41,086</i>	<i>24,693</i>	<i>16,393</i>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Retired Senior Volunteer Program, FY16:</i>			
Federal - Volunteer Support:			
Personnel	22,785	18,900	3,885
Fringe Benefits	9,003	7,866	1,137
Supplies	1,700	1,689	11
Travel	1,300	1,298	2
Communications	140	115	25
Postage	156	32	124
Printing	66	86	(20)
Audit Services	100	-	100
Occupancy	3,000	2,931	69
Other	500	458	42
CAC Administrative Cost	11,700	6,721	4,979
Total Federal - Volunteer Support	50,450	40,096	10,354
Federal - Volunteer Expense:			
Travel	767	767	-
Insurance	2,289	2,289	-
Total Federal - Volunteer Expense	3,056	3,056	-
Local - Volunteer Support Cash:			
CAC Administrative Cost	785	322	463
Local - Volunteer Support In Kind:			
In Kind	13,650	13,631	19
Local - Volunteer Expense Cash:			
Travel	360	259	101
Local - Volunteer Expense In Kind:			
In Kind	17,200	17,175	25
Total Retired Senior Volunteer Program, FY16	85,501	74,539	10,962
<i>Retired Senior Volunteer Program, FY17:</i>			
Federal - Volunteer Support:			
Personnel	35,562	7,530	28,032
Fringe Benefits	14,190	3,523	10,667
Supplies	208	-	208
Travel	4,500	-	4,500
Communications	179	38	141
Postage	96	-	96
Printing	66	4	62
Audit Services	123	74	49
Occupancy	3,240	-	3,240
CAC Administrative Cost	4,910	5,295	(385)
Total Federal - Volunteer Support	63,074	16,464	46,610
Federal - Volunteer Expense:			
Insurance	1,902	-	1,902

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Retired Senior Volunteer Program, FY17 (Continued):</i>			
Local - Volunteer Support Cash:			
Personnel	4,438	-	4,438
Fringe Benefits	1,790	-	1,790
CAC Administrative Cost	6,086	441	5,645
Total Local - Volunteer Support Cash	12,314	441	11,873
Local - Volunteer Support In Kind:			
In Kind	18,181	3,659	14,522
Local - Volunteer Expense Cash:			
Travel	1,036	-	1,036
Insurance	372	-	372
Recognition	500	-	500
Total Local - Volunteer Expense Cash	1,908	-	1,908
Local - Volunteer Expense In Kind:			
In Kind	1,000	-	1,000
Total Retired Senior Volunteer Program, FY17	98,379	20,564	77,815
<i>KUB Round It Up Program, FY16:</i>			
Direct Job Cost:			
Personnel	38,303	9,869	28,434
Fringe Benefits	16,470	4,734	11,736
Supplies	184,800	134,692	50,108
Contracted Services	403,500	143,113	260,387
Transportation	4,500	-	4,500
Total Direct Job Cost	647,573	292,408	355,165
Health and Safety:			
Contracted Services	135,000	16,479	118,521
Operating Cost:			
Personnel	44,924	15,800	29,124
Fringe Benefits	19,318	6,064	13,254
Supplies	10,000	-	10,000
Communications	200	187	13
Professional Services	6,500	3,802	2,698
Audit Services	1,500	-	1,500
Capital	17,626	-	17,626
Occupancy	11,057	11,057	-
Insurance	2,500	-	2,500
Total Operating Cost	113,625	36,910	76,715
Training and Technical Assistance:			
Supplies	11,250	-	11,250
Travel	5,000	-	5,000
Contracted Services	5,000	-	5,000
Other	5,000	-	5,000
Total Training and Technical Assistance	26,250	-	26,250
CAC Administration:			
CAC Administrative Cost	9,552	2,944	6,608
Total KUB Round It Up Program, FY16	932,000	348,741	583,259

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Senior Companion Program, FY16:</i>			
Personnel	29,090	30,496	(1,406)
Personnel - Volunteer Stipends	200,408	200,409	(1)
Participant Wages - Stipends	4,000	382	3,618
Fringe Benefits	12,218	12,510	(292)
Participant Fringe Benefits	13,800	11,962	1,838
Supplies	700	876	(176)
Travel	1,200	1,207	(7)
Communications	151	77	74
Postage	750	662	88
Printing	450	290	160
Professional Services	1,500	1,581	(81)
Transportation	50,000	50,933	(933)
Occupancy	1,500	1,462	38
Insurance	1,108	538	570
Other	3,700	3,641	59
Recognition	300	800	(500)
CAC Administrative Cost	68,425	69,711	(1,286)
In-Kind	37,000	35,547	1,453
<i>Total Senior Companion Program, FY16</i>	<i>426,300</i>	<i>423,084</i>	<i>3,216</i>
<i>Ticket to Work Program, FY16:</i>			
Other	34,836	230	34,606
Participant Support Services	69,072	939	68,133
WIA Administrative Costs	6,092	-	6,092
<i>Total Ticket to Work Program, FY16</i>	<i>110,000</i>	<i>1,169</i>	<i>108,831</i>
<i>Senior Employment Services, FY16:</i>			
SCSEP Participant Wages:			
Personnel	275,455	275,869	(414)
Participant Fringe Benefits	27,407	26,992	415
<i>Total SCSEP Participant Wages</i>	<i>302,862</i>	<i>302,861</i>	<i>1</i>
SCSEP Other Program Costs:			
Personnel	17,530	17,735	(205)
Fringe Benefits	7,362	7,715	(353)
Transportation	500	250	250
Training	100	-	100
Other	100	-	100
Participant Support Services	108	-	108
<i>Total SCSEP Other Program Costs</i>	<i>25,700</i>	<i>25,700</i>	<i>-</i>
SCSEP Project Administration:			
Personnel	8,765	6,870	1,895
Fringe Benefits	3,681	2,677	1,004
Other	4,154	7,053	(2,899)
<i>Total SCSEP Project Administration</i>	<i>16,600</i>	<i>16,600</i>	<i>-</i>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Senior Employment Services, FY16 (Continued):</i>			
Local Cash Support:			
Personnel	32,000	29,108	2,892
Fringe Benefits	12,579	12,067	512
Supplies	100	-	100
Travel	414	500	(86)
Postage	100	-	100
Occupancy	7,000	6,109	891
Insurance	100	-	100
Other	500	-	500
CAC Administrative Cost	4,075	6,056	(1,981)
In-Kind	54,840	54,840	-
Total Local Cash Support	111,708	108,680	3,028
Digital Inclusion Project:			
Supplies	4,800	1,536	3,264
Travel	500	-	500
Other	200	560	(360)
In-Kind	5,450	5,450	-
Total Digital Inclusion Project	10,950	7,546	3,404
Total Senior Employment Services, FY16	467,820	461,387	6,433
<i>Summer Feeding Program, FY15:</i>			
Administration:			
Personnel	15,000	10,850	4,150
Fringe Benefits	7,000	5,645	1,355
Travel	1,000	863	137
Telephone	500	136	364
Postage	100	40	60
Maintenance & Repair	1,900	776	1,124
Occupancy	2,500	1,147	1,353
CAC Administrative Cost	2,000	1,926	74
Total Administration	30,000	21,383	8,617
Operating Costs:			
Personnel	10,000	8,635	1,365
Fringe Benefits	3,000	2,016	984
Supplies	170,000	160,607	9,393
Travel	500	193	307
Other	22,551	17,288	5,263
CAC Administrative Cost	2,000	1,574	426
Total Operating Costs	208,051	190,313	17,738
Total Summer Feeding Program, FY15	238,051	211,696	26,355

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Summer Feeding Program, FY16:</i>			
Administration:			
Personnel	39,888	31,422	8,466
Fringe Benefits	17,152	10,124	7,028
Supplies	1,500	434	1,066
Travel	3,000	2,178	822
Telephone	80	67	13
Postage	10	1	9
Professional Services	1,000	973	27
Maintenance & Repair	1,000	249	751
Occupancy	70	1,526	(1,456)
Other	24,670	-	24,670
CAC Administrative Cost	4,668	3,316	1,352
Total Administration	93,038	50,290	42,748
Operating Costs:			
Personnel	44,781	16,003	28,778
Fringe Benefits	7,418	3,521	3,897
Supplies	921,088	270,555	650,533
Travel	10,000	103	9,897
Contracted Services	12,500	8,371	4,129
Other	134,462	17,482	116,980
CAC Administrative Cost	5,374	1,846	3,528
Total Operating Costs	1,135,623	317,881	817,742
Total Summer Feeding Program, FY16	1,228,661	368,171	860,490
<i>Senior Nutrition Program, FY16:</i>			
Federal - IIC Congregate:			
Personnel	117,519	122,804	(5,285)
Fringe Benefits	39,138	40,980	(1,842)
Supplies	12,011	3,797	8,214
Travel	2,391	2,509	(118)
Communications	540	335	205
Postage	2,500	682	1,818
Printing	4,000	829	3,171
Professional Services	1,020	1,143	(123)
Occupancy	6,636	6,592	44
Insurance	1,250	2,865	(1,615)
Other	256,750	258,801	(2,051)
CAC Administrative Costs	11,652	13,400	(1,748)
In-Kind	33,440	33,437	3
Total Federal - IIC Congregate	488,847	488,174	673
Federal - IIC Home Delivered:			
Personnel	180,000	165,610	14,390
Fringe Benefits	70,000	59,922	10,078
Supplies	3,050	3,480	(430)
Travel	120,000	75,880	44,120
Communications	540	440	100
Postage	6,000	7,303	(1,303)
Printing	7,636	11,198	(3,562)
Professional Services	1,020	923	97
Occupancy	6,636	7,829	(1,193)
Insurance	4,950	2,865	2,085
Other	1,525,850	887,137	638,713
CAC Administrative Costs	14,282	18,032	(3,750)
Total Federal - IIC Home Delivered	1,939,964	1,240,619	699,345

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Senior Nutrition Program, FY16 (Continued):</i>			
Contract Services - MAMS:			
Contracted Services	20,000	7,222	12,778
Meals Can Heal Project:			
Personnel	15,051	-	15,051
Fringe Benefits	6,322	-	6,322
Supplies	240	1,310	(1,070)
Travel	338	177	161
Communications	240	148	92
Contracted Services	35,000	14,402	20,598
CAC Administrative Costs	21,809	-	21,809
Total Meals Can Heal Project	79,000	16,037	62,963
Connecting Hearts:			
Personnel	3,300	320	2,980
Fringe Benefits	420	164	256
Supplies	4,970	-	4,970
CAC Administrative Costs	110	46	64
Total Connecting Hearts	8,800	530	8,270
<i>Total Senior Nutrition Program, FY16</i>	<u>2,536,611</u>	<u>1,752,582</u>	<u>784,029</u>
<i>After School Snack Program, FY15:</i>			
State USDA Funds:			
Professional Services	13,992	13,068	924
Local Funds:			
Personnel	2,000	985	1,015
Fringe Benefits	840	392	448
Supplies	350	329	21
Communications	150	128	22
Other	1,066	236	830
CAC Administrative Costs	240	102	138
Total Local Funds	4,646	2,172	2,474
<i>Total After School Snack Program, FY15</i>	<u>18,638</u>	<u>15,240</u>	<u>3,398</u>
<i>After School Snack Program, FY16:</i>			
State USDA Funds:			
Professional Services	74,260	47,990	26,270
Local Funds:			
Personnel	10,000	4,372	5,628
Fringe Benefits	4,200	1,545	2,655
Supplies	100	72	28
Communications	500	276	224
Other	4,000	583	3,417
CAC Administrative Costs	1,200	430	770
Total Local Funds	20,000	7,278	12,722
<i>Total After School Snack Program, FY16</i>	<u>94,260</u>	<u>55,268</u>	<u>38,992</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Special Community Services Project, FY16:</i>			
Community Leadership:			
Supplies	3,216	2,681	535
Contracted Services	1,961	1,952	9
Professional Services	3,323	3,313	10
Total Community Leadership	8,500	7,946	554
Program Support:			
Personnel	145,000	138,279	6,721
Fringe Benefits	62,350	57,170	5,180
Supplies	8,000	3,146	4,854
Travel	2,000	1,280	720
Communications	7,150	20,212	(13,062)
Professional Services	43,500	3,443	40,057
Audit Services	5,000	575	4,425
Capital	50,168	5,746	44,422
Maintenance & Repair	10,000	7,078	2,922
Training	1,000	-	1,000
Occupancy	6,000	23,204	(17,204)
Insurance	10,000	10,381	(381)
Other	432,609	6,770	425,839
CAC Administrative Costs	17,400	15,103	2,297
Total Program Support	800,177	292,387	507,790
Total Special Community Services Project, FY16	808,677	300,333	508,344
<i>Regional Network Training, FY16:</i>			
Supplies	5,108	3,964	1,144
Other	2,500	-	2,500
Total Regional Network Training, FY16	7,608	3,964	3,644
<i>Transit Planning, FY16:</i>			
Personnel	8,262	8,262	-
Fringe Benefits	1,023	1,023	-
Supplies	31	31	-
Travel	190	190	-
Contracted Services	18,289	18,289	-
Professional Services	505	505	-
CAC Administrative Costs	999	999	-
Total Transit Planning, FY16	29,299	29,299	-
<i>Tennessee Association of Community Action, FY16:</i>			
Other	2,101	2,101	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Transportation, FY16:</i>			
Personnel	1,440,836	1,387,278	53,558
Fringe Benefits	575,800	575,796	4
Supplies	4,400	4,398	2
Travel	4,300	4,296	4
Communications	66,000	65,900	100
Printing	100	60	40
Professional Services	25,500	25,107	393
Capital	744,000	743,680	320
Maintenance & Repair	620,100	620,076	24
Training	1,500	1,440	60
Occupancy	32,400	32,346	54
Insurance	85,500	85,440	60
Other	25,160	10,043	15,117
CAC Administrative Costs	152,760	152,759	1
<i>Total Transportation, FY16</i>	<i>3,778,356</i>	<i>3,708,619</i>	<i>69,737</i>
<i>TVA Energy Makeover Program, FY16:</i>			
Direct Job Costs:			
Personnel	373,300	259,750	113,550
Fringe Benefits	160,519	101,369	59,150
Supplies	3,856,000	1,755,355	2,100,645
Communications	83	83	-
Contracted Services	7,552,956	3,383,906	4,169,050
Transportation	24,570	9,836	14,734
Other	302	302	-
<i>Total Direct Job Costs</i>	<i>11,967,730</i>	<i>5,510,601</i>	<i>6,457,129</i>
Operating Costs:			
Personnel	787,350	303,863	483,487
Fringe Benefits	338,560	105,587	232,973
Supplies	239,750	237,361	2,389
Travel	7,051	49	7,002
Communications	20,000	19,274	726
Contracted Services	464,000	61,919	402,081
Professional Services	227,400	284,117	(56,717)
Audit Services	3,750	-	3,750
Capital	213,902	-	213,902
Training	15,000	-	15,000
Occupancy	30,058	22,754	7,304
Other	-	2,098	(2,098)
<i>Total Operating Costs</i>	<i>2,346,821</i>	<i>1,037,022</i>	<i>1,309,799</i>
Administration:			
Supplies	4,980	4,980	-
Contracted Services	39,751	39,751	-
CAC Administrative Costs	650,718	84,106	566,612
<i>Total Administration</i>	<i>695,449</i>	<i>128,837</i>	<i>566,612</i>
<i>Total TVA Energy Makeover Program, FY16</i>	<i>15,010,000</i>	<i>6,676,460</i>	<i>8,333,540</i>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>CAC - City Highrise Case Management Project, FY16:</i>			
Personnel	116,948	112,057	4,891
Fringe Benefits	49,580	50,027	(447)
Supplies	1,000	2,756	(1,756)
Travel	1,500	2,204	(704)
Communications	2,500	3,251	(751)
Contracted Services	2,300	312	1,988
Training	700	485	215
CAC Administrative Costs	12,972	12,409	563
<i>Total CAC - City Highrise Case Management Project, FY16</i>	<u>187,500</u>	<u>183,501</u>	<u>3,999</u>
<i>Utility Assistance Project, FY16:</i>			
KUB Project Help:			
Client Services	100,000	36,647	63,353
Community Contributions:			
Client Services	5,500	2,752	2,748
<i>Total Utility Assistance Project, FY16</i>	<u>105,500</u>	<u>39,399</u>	<u>66,101</u>
<i>United Way - Case Management, FY16:</i>			
United Way Funds:			
Personnel	35,000	18,245	16,755
Fringe Benefits	15,050	7,908	7,142
Occupancy	1,288	607	681
CAC Administrative Costs	4,200	2,047	2,153
<i>Total United Way Funds</i>	<u>55,538</u>	<u>28,807</u>	<u>26,731</u>
Local Cash Funds:			
Fringe Benefits	60	60	-
Supplies	800	794	6
Travel	75	73	2
Communications	450	446	4
Other	515	512	3
<i>Total Local Cash Funds</i>	<u>1,900</u>	<u>1,885</u>	<u>15</u>
<i>Total United Way - Case Management, FY16</i>	<u>57,438</u>	<u>30,692</u>	<u>26,746</u>
<i>United Way - Case Management, FY17:</i>			
United Way Funds:			
Personnel	19,060	7,922	11,138
Fringe Benefits	8,190	878	7,312
<i>Total United Way Funds</i>	<u>27,250</u>	<u>8,800</u>	<u>18,450</u>
Local Cash Funds:			
Fringe Benefits	25	-	25
Supplies	600	149	451
Travel	250	363	(113)
Communications	420	46	374
Occupancy	1,500	-	1,500
Other	156	-	156
CAC Administrative Costs	2,287	842	1,445
<i>Total Local Cash Funds</i>	<u>5,238</u>	<u>1,400</u>	<u>3,838</u>
<i>Total United Way - Case Management, FY17</i>	<u>32,488</u>	<u>10,200</u>	<u>22,288</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>KUB Project Help, FY16:</i>			
Client Services	235,000	173,148	61,852
<i>Volunteer Assisted Transportation Program - Local, FY16:</i>			
New Freedom Operating Funds:			
Contracted Services	21,505	360	21,145
Professional Services	-	257	(257)
Capital - Vehicles	51,050	41,846	9,204
Maintenance & Repair	50,000	-	50,000
Other	50,000	-	50,000
In-Kind	500	185	315
<i>Total Volunteer Assisted Transportation Program - Local, FY16</i>	173,055	42,648	130,407
<i>Volunteer Assisted Transportation Program - New Freedom, FY16:</i>			
New Freedom Operating Match:			
Personnel	106,439	106,439	-
Fringe Benefits	46,427	46,427	-
Supplies	12,012	12,012	-
Travel	870	870	-
Communications	6,462	6,462	-
Printing	1,373	1,373	-
Contracted Services	20,332	20,332	-
Professional Services	6,948	6,948	-
Maintenance & Repair	10,083	10,083	-
Training	120	120	-
Occupancy	2,592	2,592	-
Insurance	12,860	12,860	-
Other	875	875	-
CAC Administrative Costs	11,870	11,870	-
In-Kind	73,000	73,000	-
<i>Total Volunteer Assisted Transportation Program - New Freedom, FY16</i>	312,263	312,263	-
<i>Weatherization Assistance Program, FY16:</i>			
Program Support:			
Personnel	131	131	-
Fringe Benefits	85	85	-
Supplies	10,535	10,535	-
Travel	820	820	-
Communications	1,527	1,527	-
Professional Services	166	166	-
Other	8	8	-
CAC Administrative Costs	755	755	-
<i>Total Program Support</i>	14,027	14,027	-
Direct Services:			
Professional Services	67,605	67,605	-
Health & Safety:			
Professional Services	13,084	13,084	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Weatherization Assistance Program, FY16 (Continued):</i>			
Home Related Program Operations:			
Personnel	4,267	4,267	-
Fringe Benefits	2,750	2,750	-
Total Home Related Program Operations	7,017	7,017	-
Training & Tech Assistance:			
Travel	636	636	-
Roane Program Support:			
CAC Administrative Costs	21	21	-
Roane Direct Services:			
Professional Services	13,655	13,655	-
Roane Health & Safety:			
Professional Services	3,942	3,942	-
Roane Program Operations:			
Personnel	123	123	-
Fringe Benefits	85	85	-
Total Roane Program Operations	208	208	-
Total Weatherization Assistance Program, FY16	120,195	120,195	-
<i>ETHRA Weatherization Assistance Program, FY16:</i>			
Program Support:			
Other	4,134	-	4,134
CAC Administrative Costs	7,924	-	7,924
Total Program Support	12,058	-	12,058
Direct Services:			
Contracted Services	152,088	152,088	-
Professional Services	273,703	-	273,703
Total Direct Services	425,791	152,088	273,703
DOE H&S:			
Professional Services	125,738	-	125,738
LIHEAP H&S:			
Professional Services	188,822	-	188,822
Program Operations:			
Personnel	56,603	14,056	42,547
Fringe Benefits	24,339	4,883	19,456
Supplies	6,000	-	6,000
Travel	6,750	-	6,750
CAC Administrative Costs	-	1,222	(1,222)
Total Program Operations	93,692	20,161	73,531
Total ETHRA Weatherization Assistance Program, FY16	846,101	172,249	673,852

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND

For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Workforce Administration Program, FY16:</i>			
Summer Youth Fringe Benefits	100	-	100
Professional Services	100	71	29
Occupancy	29,000	28,287	713
Other	30,000	29,775	225
In-School Activities	550	543	7
WIA Administrative Costs	2,433	3	2,430
<i>Total Workforce Administration Program, FY16</i>	<u>62,183</u>	<u>58,679</u>	<u>3,504</u>
<i>SNAP Program, FY16:</i>			
Personnel	16,700	1,237	15,463
Fringe Benefits	7,181	418	6,763
Other	8,900	-	8,900
Participant Support Services	83,291	7,187	76,104
CAC Administrative Costs	12,897	124	12,773
<i>Total SNAP Program, FY16</i>	<u>128,969</u>	<u>8,966</u>	<u>120,003</u>
<i>Change in Long-term Compensated Absences Payable</i>	<u>-</u>	<u>(36,819)</u>	<u>36,819</u>
TOTAL CONDUCT & ADMINISTRATION FUND	<u>\$ 61,547,686</u>	<u>\$ 40,254,279</u>	<u>\$ 21,293,407</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONSORTIUM FUND

For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WIA Dislocated Worker, 6/30/16	\$ 744,091	\$ 744,091	\$ -
WIA Dislocated Worker, 6/30/17	813,740	95,401	(718,339)
WIOA Incumbent Worker Contract, 12/31/16	104,494	64,484	(40,010)
RESEA Contract, 6/30/16	8,760	6,937	(1,823)
WIOA Rapid Response, 6/30/16	50,000	50,000	-
WIA Youth Experience Contract, 9/30/15	12,110	12,110	-
WIA Adult Grant, 6/30/16	464,290	464,290	-
WIA Adult Grant, 6/30/17	782,842	495,826	(287,016)
WIA Youth Grant, 6/30/16	388,067	388,067	-
WIA Youth Grant, 6/30/17	947,773	428,942	(518,831)
WIA Youth Grant, 6/30/18	922,296	-	(922,296)
WIOA Incentive Grant, 10/31/15	5,444	5,444	-
WIA Transitional Funding, 6/30/16	72,034	60,122	(11,912)
WIA Cost Allocation Pool, 6/30/16	73,717	73,717	-
WIA Program Income, 6/30/16	48,200	46,516	(1,684)
WIA SEELC Pellissippi State Prog Inc, 6/30/17	29,000	900	(28,100)
TOTAL CONSORTIUM FUND	\$ 5,466,858	\$ 2,936,847	\$ (2,530,011)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Dislocated Worker, 6/30/16:</i>			
WIA Dislocated Worker (#1):			
Other - Career Center Allocation	\$ 25,063	\$ 25,063	\$ -
Other - Fees	1,238	1,238	-
Prtsupser - Tuition Education Expenses	4,225	4,225	-
Prtsupser - Training Expenses	309	309	-
Prtsupser - Adult Dislocated Worker	52,850	52,850	-
WIA Administration Allocation	11,744	11,744	-
Total WIA Dislocated Worker (#1)	95,429	95,429	-
WIA Dislocated Worker (#2):			
Trans - Trans Participants	22,851	22,851	-
Other - Career Center Allocation	107,357	107,357	-
Other - Direct Program Allocation	34,913	34,913	-
Prtsupser - Tuition Education Expenses	96,167	96,167	-
Prtsupser - Training Expenses	23,888	23,888	-
Prtsupser - Adult Dislocated Worker	319,965	319,965	-
WIA Administration Allocation	43,521	43,521	-
Total WIA Dislocated Worker (#2)	648,662	648,662	-
Total WIA Dislocated Worker, 6/30/16	744,091	744,091	-
<i>WIA Dislocated Worker, 6/30/17:</i>			
WIA Dislocated Worker (#1):			
Trans - Trans Participants	18,334	-	18,334
Other - Career Center Allocation	36,769	17,966	18,803
Other - Direct Program Allocation	19,260	7,556	11,704
Prtsupser - Tuition Education Expenses	37,089	4,343	32,746
Prtsupser - Training Expenses	23,032	-	23,032
WIA Administration Allocation	14,942	6,251	8,691
Total WIA Dislocated Worker (#1)	149,426	36,116	113,310
WIA Dislocated Worker (#2):			
Trans - Trans Participants	80,827	4,379	76,448
Other - Career Center Allocation	156,418	8,981	147,437
Other - Direct Program Allocation	83,604	7,141	76,463
Prtsupser - Tuition Education Expenses	158,437	26,154	132,283
Prtsupser - Training Expenses	115,197	5,080	110,117
Prtsupser - Bus Tickets	3,400	-	3,400
WIA Administration Allocation	66,431	7,550	58,881
Total WIA Dislocated Worker (#2)	664,314	59,285	605,029
Total WIA Dislocated Worker, 6/30/17	813,740	95,401	718,339

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIOA Incumbent Worker Contract, 12/31/16:</i>			
WIOA Incumbent Worker Grant (#1):			
Contract Services	29,494	29,494	-
WIOA Incumbent Worker Grant (#2):			
Contract Services	75,000	34,990	40,010
<i>Total WIOA Incumbent Worker Contract, 12/31/16</i>	104,494	64,484	40,010
<i>RESEA Contract, 6/30/16:</i>			
Personnel Budget	4,906	4,228	678
Fringe Benefits Budget	2,110	1,744	366
Travel Budget	1,006	635	371
Other Budget	300	-	300
CAC Administrative Costs	438	330	108
<i>Total RESEA Contract, 6/30/16</i>	8,760	6,937	1,823
<i>WIOA Rapid Response, 6/30/16:</i>			
Contract Services	50,000	50,000	-
<i>WIA Youth Experience Contract, 9/30/15:</i>			
Personnel - Participant Work Experience	10,518	10,518	-
Summer Youth Benefits	731	731	-
Prtsupser - Training Expenses	11	11	-
WIA Administration Allocation	850	850	-
<i>Total WIA Youth Experience Contract, 9/30/15</i>	12,110	12,110	-
<i>WIA Adult, 6/30/16:</i>			
WIA Adult (#2):			
Trans - Trans Participants	40,919	40,919	-
Other - Career Center Allocation	153,217	153,217	-
Other - Direct Program Allocation	43,620	43,620	-
Prtsupser - Tuition Education Expenses	153,583	153,583	-
Prtsupser - Training Expenses	45,181	45,181	-
Prtsupser - Bus Tickets	400	400	-
WIA Administration Allocation	27,370	27,370	-
<i>Total WIA Adult, 6/30/16</i>	464,290	464,290	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Adult, 6/30/17:</i>			
WIA Adult (#1):			
Other - Career Center Allocation	49,642	49,642	-
Other - Direct Program Allocation	8,921	8,921	-
Prtsupser - Training Expenses	320	320	-
WIA Administration Allocation	6,542	6,542	-
Total WIA Adult (#1)	65,425	65,425	-
WIA Adult (#2):			
Trans - Trans Participants	50,693	25,312	25,381
Other - Career Center Allocation	233,613	156,996	76,617
Other - Direct Program Allocation	111,627	57,859	53,768
Prtsupser - Client Support Services	5,000	-	5,000
Prtsupser - Tuition Education Expenses	176,888	102,232	74,656
Prtsupser - Training Expenses	64,929	17,023	47,906
Prtsupser - Bus Tickets	2,925	650	2,275
WIA Administration Allocation	71,742	70,329	1,413
Total WIA Adult (#2)	717,417	430,401	287,016
Total WIA Adult, 6/30/17	782,842	495,826	287,016
<i>WIA Youth Grant, 6/30/16:</i>			
WIA Out-of-School Youth Program:			
Personnel Budget	20,422	20,422	-
Fringe Benefits Budget	7,535	7,535	-
Travel Budget	1,893	1,893	-
Communications Budget	327	327	-
Transportation Budget	11,942	11,942	-
Other Budget	97,472	97,472	-
Participant Support Services Budget	90,600	90,600	-
Total WIA Out-of-School Youth Program	230,191	230,191	-
WIA In-School Youth Program:			
Personnel Budget	47,814	47,814	-
Summer Youth Wages	19,142	19,142	-
Fringe Benefits Budget	20,436	20,436	-
Summer Youth Fringe Benefits	2,642	2,642	-
Supplies Budget	1,758	1,758	-
Travel Budget	1,098	1,098	-
Communications Budget	2,056	2,056	-
Printing	33	33	-
Professional Services Budget	50	50	-
Transportation Budget	392	392	-
Capital Budget	977	977	-
Occupancy - Rent/Lease	10,276	10,276	-
Other - Other Budget	9,541	9,541	-
Participant Support Services Budget	9,422	9,422	-
In-School Activities Budget	1,288	1,288	-
Total WIA In-School Youth Program	126,925	126,925	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Youth Grant, 6/30/16 (Continued):</i>			
WIA Youth, Administration:			
CAC Administrative Costs	7,973	7,973	-
WIA Administration Allocation	22,978	22,978	-
 Total WIA Youth, Administration	 30,951	 30,951	 -
 Total WIA Youth Grant, 6/30/16	 388,067	 388,067	 -
<i>WIA Youth Grant, 6/30/17:</i>			
WIA Out-of-School Youth Program:			
Personnel Budget	78,573	25,275	53,298
Participant Wages Budget	-	2,650	(2,650)
Fringe Benefits Budget	33,787	9,640	24,147
Summer Youth Fringe Benefits Budget	-	97	(97)
Supplies Budget	1,750	-	1,750
Travel - Budget	5,012	2,072	2,940
Communications Budget	1,250	70	1,180
Transportation Budget	15,728	14,371	1,357
Subcontractors Budget	68,869	-	68,869
Other Budget	96,180	95,825	355
Participant Support Services Budget	82,388	91,113	(8,725)
 Total WIA Out-of-School Youth Program	 383,537	 241,113	 142,424
WIA Out-of-School Work Experience Program:			
Personnel Budget	13,866	6,424	7,442
Participant Wages Budget	50,308	5,691	44,617
Fringe Benefits Budget	5,962	2,344	3,618
Summer Youth Fringe Benefits Budget	-	435	(435)
Participant Fringe Benefits Budget	5,030	-	5,030
Subcontractors Budget	17,218	-	17,218
 Total WIA Out-of-School Work Experience Program	 92,384	 14,894	 77,490
WIA In-School Work Experience Program:			
Personnel Budget	18,000	5,627	12,373
Summer Youth Wages Budget	55,000	16,157	38,843
Participant Wages Budget	8,000	1,515	6,485
Fringe Benefits Budget	7,020	2,145	4,875
Summer Youth Fringe Benefits Budget	6,600	1,352	5,248
Participant Fringe Benefits Budget	960	-	960
Participant Training Budget	1,500	413	1,087
 Total WIA In-School Work Experience Program	 97,080	 27,209	 69,871

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Youth Grant, 6/30/17 (Continued):</i>			
WIA In-School Youth Program:			
Personnel Budget	102,000	40,851	61,149
Participant Wages Budget	-	101	(101)
Fringe Benefits Budget	39,780	15,633	24,147
Summer Youth Fringe Benefits Budget	-	113	(113)
Supplies Budget	4,958	662	4,296
Travel - Budget	6,500	1,028	5,472
Communications Budget	3,266	790	2,476
Postage Budget	-	6	(6)
Printing Budget	692	-	692
Training	-	99	(99)
Occupancy Budget	12,799	-	12,799
Other Budget	53,000	14,860	38,140
Participant Support Services Budget	47,000	11,091	35,909
In-School Activities Budget	10,000	3,437	6,563
Total WIA In-School Youth Program	279,995	88,671	191,324
WIA Youth, Administration:			
CAC Administrative Costs	29,380	8,081	21,299
WIA Administration Allocation	65,397	48,974	16,423
Total WIA Youth, Administration	94,777	57,055	37,722
Total WIA Youth Grant, 6/30/17	947,773	428,942	518,831
<i>WIA Youth Grant, 6/30/18:</i>			
WIA Out-of-School Youth Program:			
Personnel Budget	79,787	-	79,787
Fringe Benefits Budget	31,117	-	31,117
Supplies Budget	1,750	-	1,750
Travel - Budget	5,012	-	5,012
Communications Budget	1,250	-	1,250
Transportation Budget	7,864	-	7,864
Subcontractors Budget	247,739	-	247,739
Other Budget	62,028	-	62,028
Participant Support Services Budget	82,388	-	82,388
Total WIA Out-of-School Youth Program	518,935	-	518,935
WIA Out-of-School Work Experience Program:			
Personnel Budget	13,866	-	13,866
Participant Wages Budget	25,154	-	25,154
Fringe Benefits Budget	5,962	-	5,962
Participant Fringe Benefits Budget	2,515	-	2,515
Subcontractors Budget	106,174	-	106,174
Total WIA Out-of-School Work Experience Program	153,671	-	153,671

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Youth Grant, 6/30/18 (Continued):</i>			
WIA In-School Work Experience Program:			
Personnel Budget	9,000	-	9,000
Summer Youth Wages Budget	13,750	-	13,750
Participant Wages Budget	4,000	-	4,000
Fringe Benefits Budget	3,510	-	3,510
Summer Youth Fringe Benefits Budget	3,300	-	3,300
Participant Fringe Benefits Budget	480	-	480
Participant Training Budget	750	-	750
Total WIA In-School Work Experience Program	34,790	-	34,790
WIA In-School Youth Program:			
Personnel Budget	47,347	-	47,347
Fringe Benefits Budget	18,466	-	18,466
Supplies Budget	2,479	-	2,479
Travel - Budget	3,250	-	3,250
Communications Budget	1,633	-	1,633
Printing Budget	346	-	346
Occupancy Budget	6,400	-	6,400
Other Budget	26,000	-	26,000
Participant Support Services Budget	11,750	-	11,750
In-School Activities Budget	5,000	-	5,000
Total WIA In-School Youth Program	122,671	-	122,671
WIA Youth, Administration:			
CAC Administrative Costs	28,591	-	28,591
WIA Administration Allocation	63,638	-	63,638
Total WIA Youth, Administration	92,229	-	92,229
Total WIA Youth Grant, 6/30/18	922,296	-	922,296
<i>WIOA Incentive Grant, 10/31/15:</i>			
WIA 2nd Incentive:			
Participant Support Services Budget	4,544	4,544	-
WIA Administration Allocation	900	900	-
Total WIOA Incentive Grant, 10/31/15	5,444	5,444	-
<i>WIA Transitional Funding, 6/30/16:</i>			
Personnel Budget	8,929	8,911	18
Fringe Benefits Budget	3,453	3,390	63
Supplies Budget	3,500	-	3,500
Travel - Budget	26,161	26,137	24
Professional Services Budget	24,900	19,592	5,308
Other Budget	5,091	2,092	2,999
Total WIA Transitional Funding, 6/30/16	72,034	60,122	11,912

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND

For The Year Ended June 30, 2016

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Cost Allocation Pool, 6/30/16:</i>			
Personnel Budget	30,399	30,399	-
Fringe Benefits Budget	13,072	13,072	-
Supplies Budget	9,029	9,029	-
Communications Budget	2,798	2,798	-
Postage Budget	301	301	-
Printing Budget	2,544	2,544	-
Maintenance & Repair Budget	8,872	8,872	-
CAC Administrative Costs	6,702	6,702	-
<i>Total WIA Cost Allocation Pool, 6/30/16</i>	<u>73,717</u>	<u>73,717</u>	<u>-</u>
<i>WIA Program Income, 6/30/16:</i>			
UT Relationship Rx Program:			
Travel - Budget	200	166	34
Transportation Budget	24,800	23,344	1,456
CAC Administrative Costs	800	772	28
WIA Administration Allocation	3,200	3,121	79
<i>Total UT Relationship Rx Program</i>	<u>29,000</u>	<u>27,403</u>	<u>1,597</u>
Face Forward Workshop:			
Personnel Budget	4,390	4,335	55
Participant Wages Budget	12,290	12,289	1
Fringe Benefits Budget	600	586	14
Summer Youth Fringe Benefits Budget	950	940	10
Travel - Budget	180	176	4
Communications Budget	30	29	1
CAC Administrative Costs	760	758	2
<i>Total Face Forward Workshop</i>	<u>19,200</u>	<u>19,113</u>	<u>87</u>
<i>Total WIA Program Income, 6/30/16</i>	<u>48,200</u>	<u>46,516</u>	<u>1,684</u>
<i>WIA SEELC Pellissippi State Program Income, 6/30/16:</i>			
Professional Services Budget	5,000	-	5,000
Other Budget	10,550	-	10,550
Participant Support Services Budget	10,550	900	9,650
WIA Administration Allocation	2,900	-	2,900
<i>Total WIA SEELC Pellissippi State Program Income, 6/30/16</i>	<u>29,000</u>	<u>900</u>	<u>28,100</u>
TOTAL CONSORTIUM FUND	<u>\$ 5,466,858</u>	<u>\$ 2,936,847</u>	<u>\$ 2,530,011</u>

**INTERNAL CONTROL
AND COMPLIANCE
SECTION**

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Knoxville-Knox County Community Action Committee
Knox County, Tennessee

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Knoxville-Knox County Community Action Committee (the Committee) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Committee's basic financial statements, and have issued our report thereon dated March 30, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Committee's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Committee's internal control. Accordingly, we do not express an opinion on the effectiveness of the Committee's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in

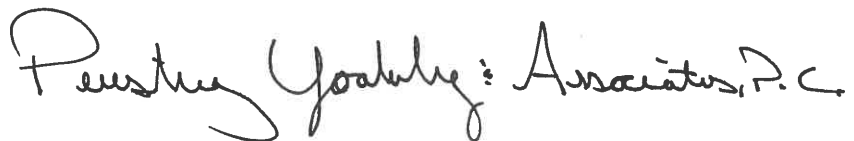
internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Committee's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Committee's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Committee's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Peursey Goshaly: Associates, P.C." The signature is written in a cursive, flowing style.

Knoxville, Tennessee
March 30, 2017



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE

To the Board of Directors
Knoxville-Knox County Community Action Committee
Knox County, Tennessee

Report on Compliance for Each Major Federal Program

We have audited Knoxville-Knox County Community Action Committee's (the Committee) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget Compliance Supplement* that could have a direct and material effect on each of the Committee's major federal programs for the year ended June 30, 2016. The Committee's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Committee's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Committee's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Committee's compliance.

Opinion on Each Major Federal Program

In our opinion, the Committee complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Report on Internal Control over Compliance

Management of the Committee is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Committee's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Committee's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Peatery Goadley : Associates, P.C.

Knoxville, Tennessee
March 30, 2017

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Schedule of Findings and Questioned Costs
Year Ended June 30, 2016

Section I - Summary of Auditor's Results

FINANCIAL STATEMENTS

The auditor's report expressed an unmodified opinion on the financial statements of Knoxville-Knox County Community Action Committee.

Internal control over financial reporting:

Material weakness identified?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Significant deficiency identified that are not considered to be material weaknesses?	Yes <input type="checkbox"/> None reported <input checked="" type="checkbox"/>
Noncompliance material to financial statements noted?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

FEDERAL AWARDS

Internal control over major programs:

Material weakness identified?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Significant deficiency identified that are not considered to be material weaknesses?	Yes <input type="checkbox"/> None reported <input checked="" type="checkbox"/>

The auditor's report expressed an unmodified opinion on compliance for major programs.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
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Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.900	City LEAD Hazard Control Program
93.600	Head Start

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Section II - Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements, abuse, and instances of noncompliance related to the financial statements for which *Government Auditing Standards* require reporting.

None Reported

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Schedule of Findings and Questioned Costs - *continued*
Year Ended June 30, 2016

Section III - Federal Award Findings and Questioned Costs

This section identifies the audit findings required to be reported by 2 CFR 200 Section 516(a) of the Uniform Guidance (for example, significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program.

None Reported

PRIOR YEAR FINDINGS

This section identifies the prior year audit findings required to be reported by 2 CFR 200 Section 516(a) of the Uniform Guidance (for example, significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program.

None Reported.